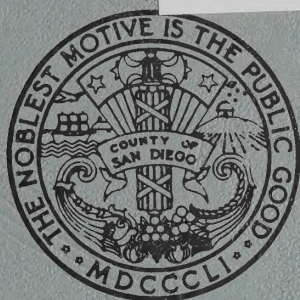


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COUNTY OF SAN DIEGO STATE OF CALIFORNIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1984

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COUNTY OF SAN DIEGO STATE OF CALIFORNIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1984

Compiled Under the Direction of
ROD CALVAO, Auditor and Controller

BOARD OF SUPERVISORS
TOM HAMILTON
FIRST DISTRICT
PAUL W. FORDEM
SECOND DISTRICT
PATRICK M. BOARMAN
THIRD DISTRICT
LEON L. WILLIAMS
FOURTH DISTRICT
PAUL ECKERT
FIFTH DISTRICT

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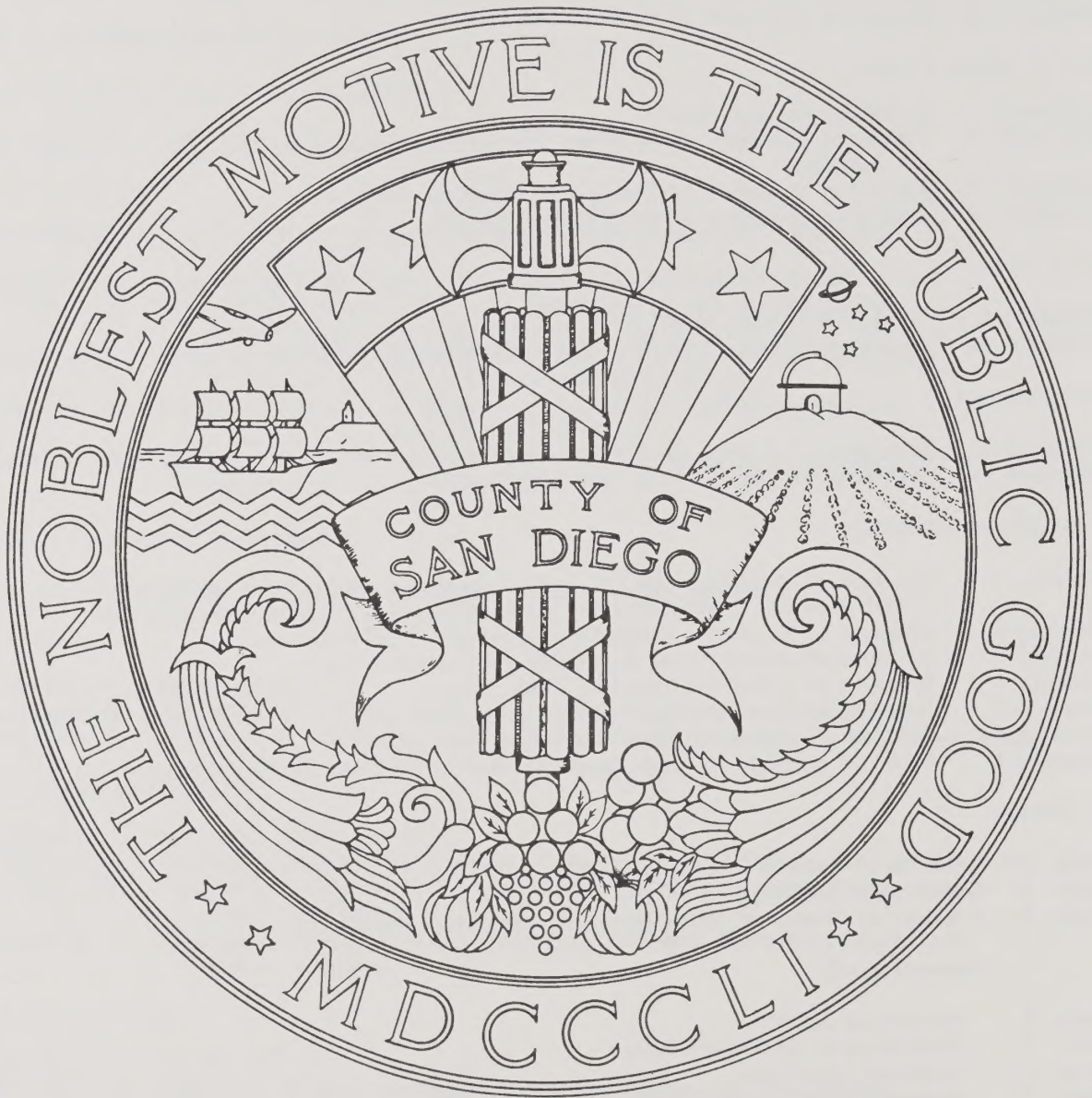
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INTRODUCTORY SECTION



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COUNTY OF SAN DIEGO

OFFICE OF THE AUDITOR AND CONTROLLER

1600 Pacific Highway • San Diego, CA 92101

Rod Calvao

Auditor and Controller

236-3711

December 6, 1984

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO
SAN DIEGO COUNTY ADMINISTRATION CENTER
SAN DIEGO, CALIFORNIA 92101

The annual financial report of the County of San Diego for the fiscal year ended June 30, 1984 has been prepared by the County Auditor and Controller and is submitted in compliance with Section 25250 of the Government Code of the State of California. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation including all disclosures, rests with County staff. The data as presented is believed to be accurate in all material respects; is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and includes all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Conformance in Financial Reporting to the County of San Diego, California for its comprehensive annual financial report for the fiscal year ended June 30, 1983. In order to be awarded a Certificate of Conformance, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Conformance is valid for a period of one year only. We believe our current report continues to conform to Certificate of Conformance Program requirements, and we are submitting it to GFOA to determine its eligibility for continued certification.

THE REPORTING ENTITY AND AREA SERVICED

The County was incorporated February 18, 1850 and functions under a Charter adopted in 1933, as subsequently amended. A five-member Board of Supervisors elected to four-year terms in district non-partisan elections governs the County. There are sixteen incorporated cities in the County and a large number of unincorporated communities. The County provides a full range of public services including public assistance, judicial, police protection, detention and correction, health and sanitation, recreation, and others.

The general purpose financial statements include the activities of the various funds and account groups for which the Board of Supervisors has effective oversight responsibility as defined by the provisions of the National Council on Governmental Accounting (NCGA) Statement 3. Accordingly all funds and groups of the County are reported herein as well as the operations of the following entities:

- Sanitation Districts
- County Service Areas
- Flood Control Zones
- Lighting Maintenance Districts
- Spring Valley Park & Recreation District
- Drainage District No. 1
- Air Pollution Control District
- Housing Authority
- El Cajon-San Diego County Civic Center Authority
- Vista-San Diego County Building Authority
- Ramona-San Diego County Building Authority

Activities of the San Diego County Employees' Retirement System, School Districts, and certain Special Districts, all administered by boards separate from, or independent of, the County Board of Supervisors, are not included. The County Board of Supervisors has no authority over these entities to govern, manage, approve budgets, assume fiscal accountability, establish revenue limits, nor to appropriate surplus funds available in these entities. However, assets held by the County in its capacity as an agent for these entities are included in the agency fund category. Complete financial statements are available from each individual entity.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The County of San Diego maintains its principal fund accounting records using a modified accrual basis of accounting as explained in the Notes to Financial Statements, and follows the accounting practices for governmental units which have been recommended by the National Council on Governmental Accounting of the Government Finance Officers Association of the United States and Canada.

Using the County's automated accounting system the Auditor and Controller restricts each department's expenditures at the object level to the amount of that department's budgeted appropriations for the year. Changes in appropriations must be approved by the Board of Supervisors as a transfer from contingency reserve, transfer from another budgeted unit, or as an appropriation of unanticipated or overrealized revenue identified to a specific source. No budget unit is permitted to spend more than its available appropriations. Any appropriations remaining at the end of the fiscal year which have not been specifically committed automatically lapse to unreserved Fund Balance. The Fund Balance along with projected revenues become available for appropriation the following year.

The opinion of the County's auditors, Deloitte Haskins & Sells, is included in this report. Also, the County continued to receive top ratings from Moody's Investors Service, Inc. and Standard and Poors Corporation on its various financial offerings.

INTERNAL ACCOUNTING CONTROLS

The Auditor and Controller is charged with maintaining adequate systems of internal control sufficient to insure reliability and validity of financial reporting in accordance with generally accepted accounting principles and general law. This is accomplished through the application of a series of automated accounting controls and administrative procedures designed to insure the integrity of County transactions and to safeguard County assets. Additionally, the Audit Division of the Auditor and Controller's office conducts audits of all County departments and accounting systems to provide reasonable assurance that control mechanisms are functioning properly. Accordingly the Auditor and Controller represents that the current systems of internal control adequately safeguard County assets and provide reasonable assurance over the fairness of presentation of this report's financial statements, supporting schedules and statistical tables.

RESULTS OF OPERATIONS - GOVERNMENTAL FUNDS

Combined financial operating highlights for the County General, Special Revenue, Debt Service, and Capital Projects Funds follow. Amounts are stated in millions of dollars.

	YEAR ENDED JUNE 30				PERCENT INCREASE (DECREASE) 1984 OVER 1983
	1984		1983		
<u>SOURCES OF FUNDS:</u>	<u>AMOUNT</u>	<u>PERCENT</u>	<u>AMOUNT</u>	<u>PERCENT</u>	
Beginning Fund Balance:					
Unreserved	\$ 26.7	3.1	\$ 49.0	6.3	(45.5)
Reserved for Prior Year					
Encumbrances	35.0	4.1	15.6	2.0	124.5
Taxes	183.7	21.4	159.5	20.3	15.2
Licenses and Permits	13.5	1.6	7.9	1.0	70.9
Fines, Forfeitures and					
Penalties	9.4	1.1	7.1	.9	32.3
Use of Money and Property	29.6	3.5	24.5	3.1	20.8
Aid from Other Governmental					
Agencies - State	285.2	33.3	261.5	33.3	9.1
Aid from Other Governmental					
Agencies - Federal	183.1	21.3	185.5	23.6	(1.3)
Charges for Current Services	69.8	8.1	57.6	7.3	21.2
Other Revenues	21.5	2.5	16.7	2.1	28.7
Decrease in Reserves			.7	.1	(100.0)
Total Sources of Funds	<u>\$857.5</u>	<u>100.0</u>	<u>\$785.6</u>	<u>100.0</u>	<u>9.2</u>
<u>USES OF FUNDS:</u>					
General Government	\$126.3	15.7	\$119.3	15.7	5.9
Public Protection	169.4	21.1	156.2	20.6	8.5
Public Ways and Facilities	47.3	5.9	40.2	5.3	17.7
Health and Sanitation	106.0	13.2	82.7	10.9	28.2
Public Assistance	303.9	37.9	294.3	38.8	3.3
Education	6.0	.7	5.2	.7	15.4
Recreation and Cultural	6.2	.8	5.9	.8	5.1
Debt Service	8.0	1.0	7.4	1.0	8.1
Capital Outlay	25.8	3.2	39.2	5.1	(34.2)
Increase in Reserves	3.6	.5	8.5	1.1	(57.6)
Total Uses of Funds	<u>\$802.5</u>	<u>100.0</u>	<u>\$758.9</u>	<u>100.0</u>	<u>5.7</u>
Unreserved Fund Balance -					
End of Year	<u>\$ 55.0</u>		<u>\$ 26.7</u>		<u>106.0</u>

ENDING UNRESERVED FUND BALANCES RESULTED FROM:	1983-84			1982-83		
	GENERAL FUND		SPECIAL REVENUE FUNDS	GENERAL FUND		SPECIAL REVENUE FUNDS
	TOTAL	DEBT SERVICE & CAPITAL PROJECTS		TOTAL	DEBT SERVICE & CAPITAL PROJECTS	
Excess (Deficiency) of Revenue Realized Over Revenue Budgeted	\$ (39.1)	\$(43.1)	\$ 4.0	\$(44.3)	\$(45.5)	\$ 1.2
Savings Realized Between Actual Expenditures and Budgeted Expenditures	102.2	86.9	15.3	75.3	61.8	13.5
Increase in Deferred Compensation Reserve	(3.6)		(3.6)	(8.5)		(8.5)
Fund Balance Unappropriated	(4.5)	(4.6)	.1	4.2		4.2
Unreserved Fund Balance, End of Year	<u>\$ 55.0</u>	<u>\$39.2</u>	<u>\$15.8</u>	<u>\$26.7</u>	<u>\$16.3</u>	<u>\$10.4</u>

Revenue for general County functions totaled \$795.7 million in fiscal year 1983-84, an increase of \$75.4 million or 10.5% percent over fiscal year 1982-83. This increase was mainly attributed to increases in State aid, property taxes, and miscellaneous revenue. A one time return of surplus funds held in trust by various joint powers authorities accounted for \$9 million of additional revenue. The major sources of funding to the County continued to be the State and Federal Governments, collectively providing 58.8 percent of all revenue, or 54.6 percent of the total funds available to finance the County budget. This figure is somewhat lower than the previous year, in which 56.9 percent of the total funds available were provided by the State and Federal Governments. Property Tax revenue amounted to \$183.7 million or 23.1 percent of all revenue, compared with \$159.5 million or 22.1 percent the previous year.

Expenditures and Encumbrances for general County functions totaled \$798.9 million in fiscal year 1983-84, an increase of \$48.5 million or 6.5 percent over fiscal year 1982-83. The major increases were in the areas of Health and Sanitation, \$23.3 million, Public Protection, \$13.2 million, Public Assistance, \$9.6 million and Public Ways and Facilities, \$7.1 million.

General Fund unreserved fund balance amounted to \$14.6 million at June 30, 1984, up from \$5.7 million the previous year. This balance results primarily from revenue increases over that of the previous year reflecting improved economic conditions and savings realized between budgeted and actual expenditures that were greater than revenue shortfalls. These savings were attributable to administrative cost containment policies.

RESULTS OF OPERATIONS - ENTERPRISE FUNDS

These funds earned operating revenue totaling \$26.3 million for fiscal year 1983-84, resulting in net income of \$5.9 million. At June 30, 1984 these funds had a \$38.3 million balance in retained earnings. The major share of this balance included \$28.7 million in thirteen sanitation and water districts, \$6.7 million in the Solid Waste Enterprise Fund, and \$2.9 million in the Airport Enterprise Fund.

CASH MANAGEMENT

Under the pooled-money concept, the County invests all idle cash in various securities with maturities planned to coincide with projected needs while attempting to maximize yield. The portfolio during the year was as follows: Bankers' Acceptances, 22 percent; Government Securities, 24 percent; Negotiable Certificates of Deposit, 19 percent; Commercial Paper, 12 percent; Collateralized Time Deposits, 13 percent; and Repurchase Agreements, 10 percent.

LONG-TERM OBLIGATIONS

The County has no outstanding general obligation or revenue bonds, although in accordance with generally accepted accounting principles, in particular National Council on Governmental Accounting Statement No. 3 as discussed under "The Reporting Entity and Area Serviced," the County "reporting entity" as reflected in this financial report has the following outstanding bonded debt:

General Obligation Bonds	\$ 2,000,000
Sewer Service Revenue Bonds	3,509,000
Lease Revenue Bonds	<u>82,040,000</u>
Total Bonded Debt	<u><u>\$87,549,000</u></u>

The general obligation and sewer service revenue bonds are legal obligations of various sanitation and water districts, while the lease revenue bonds are legal obligations of various joint power authorities formed for the sole purpose of financing the acquisition or construction of county facilities. Interest expense to maturity on the bonded debt is projected at \$109.3 million.

Certain buildings and equipment are being acquired under various long-term capital leases (lease-purchases). Excluding those represented by the Lease Revenue Bonds, the outstanding obligation for these leases at June 30, 1984 totaled \$110.6 million. Assuming all such capital leases are held to full term, the total projected interest expense would be an additional \$104.4 million.

Various interfund loans totaling \$622 thousand existed at June 30, 1984. Interest expense on the loans is projected at \$136 thousand.

The County has a long-term obligation to the County Employees Retirement System. The actuarially computed liability is based upon assumptions which make provisions for future salary increases. The cumulative impact of the cost of living benefit formula and other revisions has resulted in an unfunded supplemental present value of \$382.7 million which is being funded over a 30-year period ending December 31, 2007. The County's method for computing actual contributions (level percentages), while actuarially sound, results in lower amounts being paid in earlier years offset by higher amounts to be contributed in later years. The difference between the amount required under generally accepted accounting principles and the level percentage method used by the County (approximately \$17.7 million) is reflected as an increase to accrued pension contributions in the Statement of General Long-Term Debt Payable.

For the year ended June 30, 1984, the County has adopted the provisions of National Council on Governmental Accounting Statement 4. The effect of this change is to record the amount of accumulated employee leave benefits due employees upon separation as a long term obligation. These benefits include sick leave, vacation, and compensatory time worked in the approximate amount of \$26.7 million. County employees also have unrecorded accumulated sick leave benefits of approximately \$27.4 million. In the normal course of business, all payments of these accumulated employee leave benefits will be funded from the appropriations of the year in which they are actually paid and are factored into each year's annual budget by each department.

Deferred compensation of approximately \$12 million is included as a long term obligation of the County. This amount is fully funded by amounts fully reserved in the Deferred Compensation Investment fund.

PROSPECTS FOR THE FUTURE

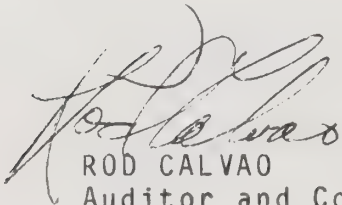
Articles XIII A and B of the State Constitution have restricted the amount of property tax revenue the County may generate and the amount of appropriations funded by those taxes. Recent State ballot initiatives continue to emphasize the electorate's concern for fiscal

restraint within the government sector. As a result, the future of the County's fiscal condition is largely dependent upon levels of State and Federal aid, local economic conditions, and County management's ability to more fully utilize limited resources through innovative action. Such innovation is made manifest through your Board's commitment to new long range planning goals delineated with respect to revenue stabilization, cost containment of service delivery and capital project planning. These goals are being realized through: the recent development of a County Capital Asset Leasing Corporation which will stabilize fluctuations in capital outlay expenditures and minimize purchase costs; computer enhancements designed to control information flow and increase the collections of tax revenue; negotiated settlements with newly formed redevelopment agencies to prevent revenue tax base erosion.

ACKNOWLEDGEMENT

This comprehensive report can only be accomplished through the combined efforts of numerous individuals. I am especially grateful to the staff of my General Accounting Division for their outstanding contribution. Each member of the Board of Supervisors is to be commended for his leadership in insuring the integrity and fiscal health of the County of San Diego.

Respectfully,

A handwritten signature in dark ink, appearing to read "Rod Calva", is written over the printed name.

ROD CALVAO
Auditor and Controller

Certificate of Conformance in Financial Reporting

Presented to

County of
San Diego, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1983

A Certificate of Conformance in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to governmental units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) are judged to substantially conform to program standards.



Arthur J. Dannefeld
President

Jeffrey L. Esser
Executive Director

COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
AND FISCAL OFFICERS

DISTRICT 1 TOM HAMILTON
(CHAIRMAN)

DISTRICT 2 PAUL FORDEM

DISTRICT 3 PATRICK BOARMAN

DISTRICT 4 LEON WILLIAMS

DISTRICT 5 PAUL ECKERT

ASSESSOR GREGORY J. SMITH

AUDITOR AND CONTROLLER ROD CALVAO

CHIEF ADMINISTRATIVE OFFICER CLIFFORD W. GRAVES

GRAND JURY (1983-84) PASCAL DILDAY
(FOREMAN)

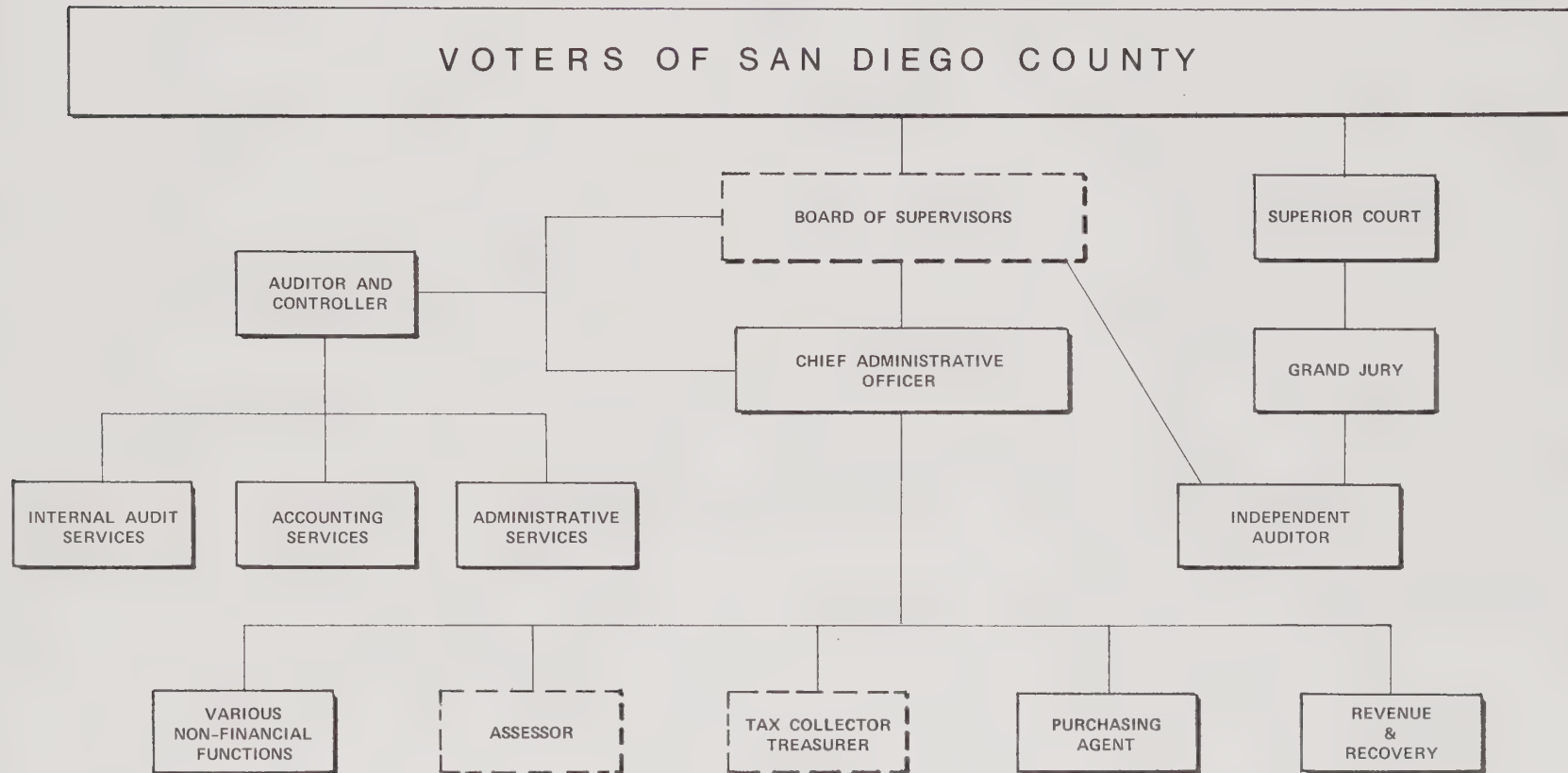
PURCHASING AGENT JAMES C. TAPP

REVENUE AND RECOVERY MORRIS R. PION

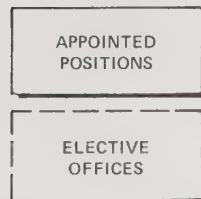
SUPERIOR COURT WILLIAM T. LOW
(PRESIDING JUDGE)

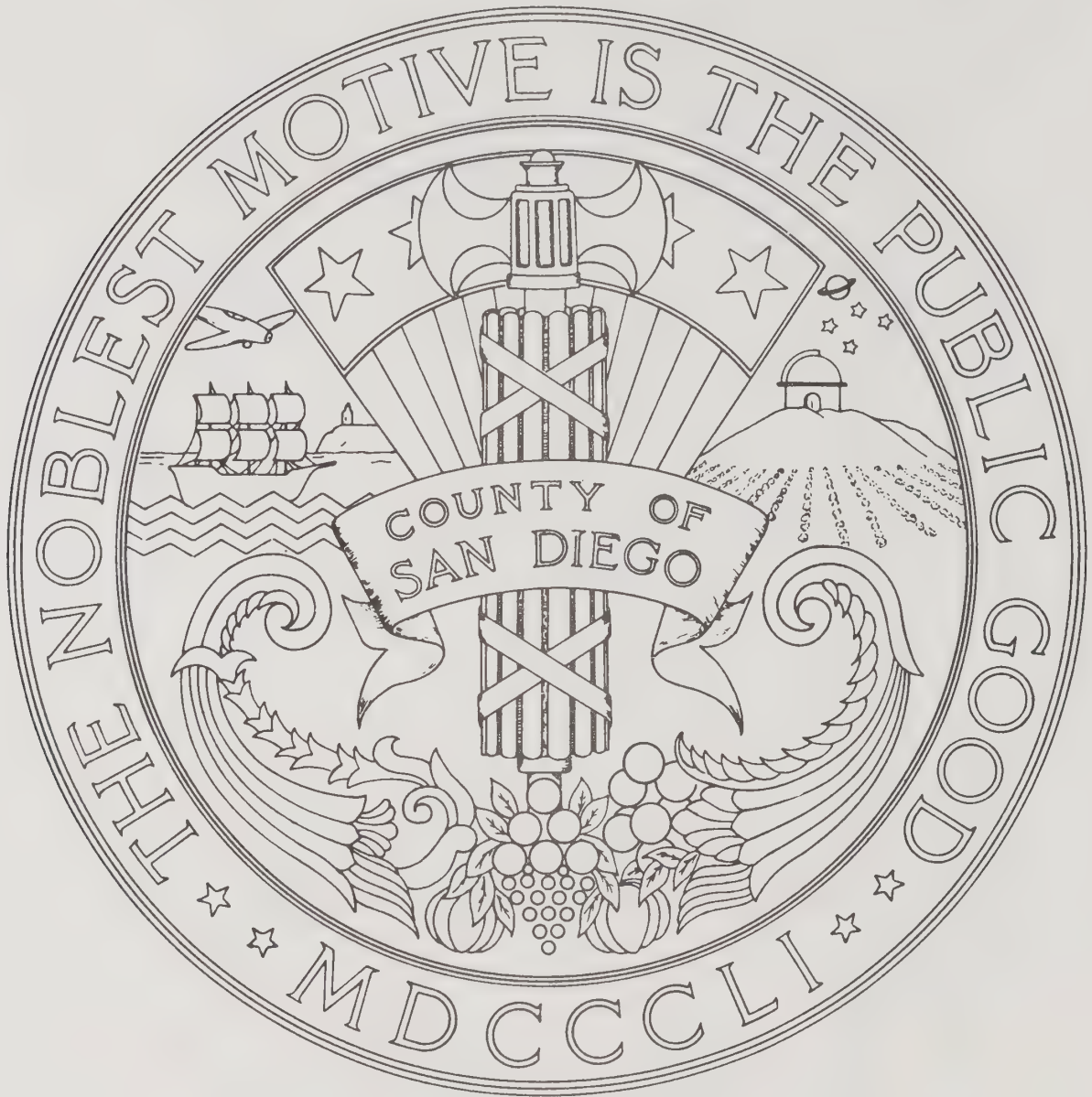
TAX COLLECTOR-TREASURER JAMES E. JONES

COUNTY OF SAN DIEGO
ORGANIZATION FOR FINANCIAL ADMINISTRATION



LEGEND





FINANCIAL SECTION

Suite 1900
701 "B" Street
San Diego, California 92101-8198
(619) 232-6500
TWX 910-335-1573

The Honorable Board of Supervisors
of the County of San Diego:

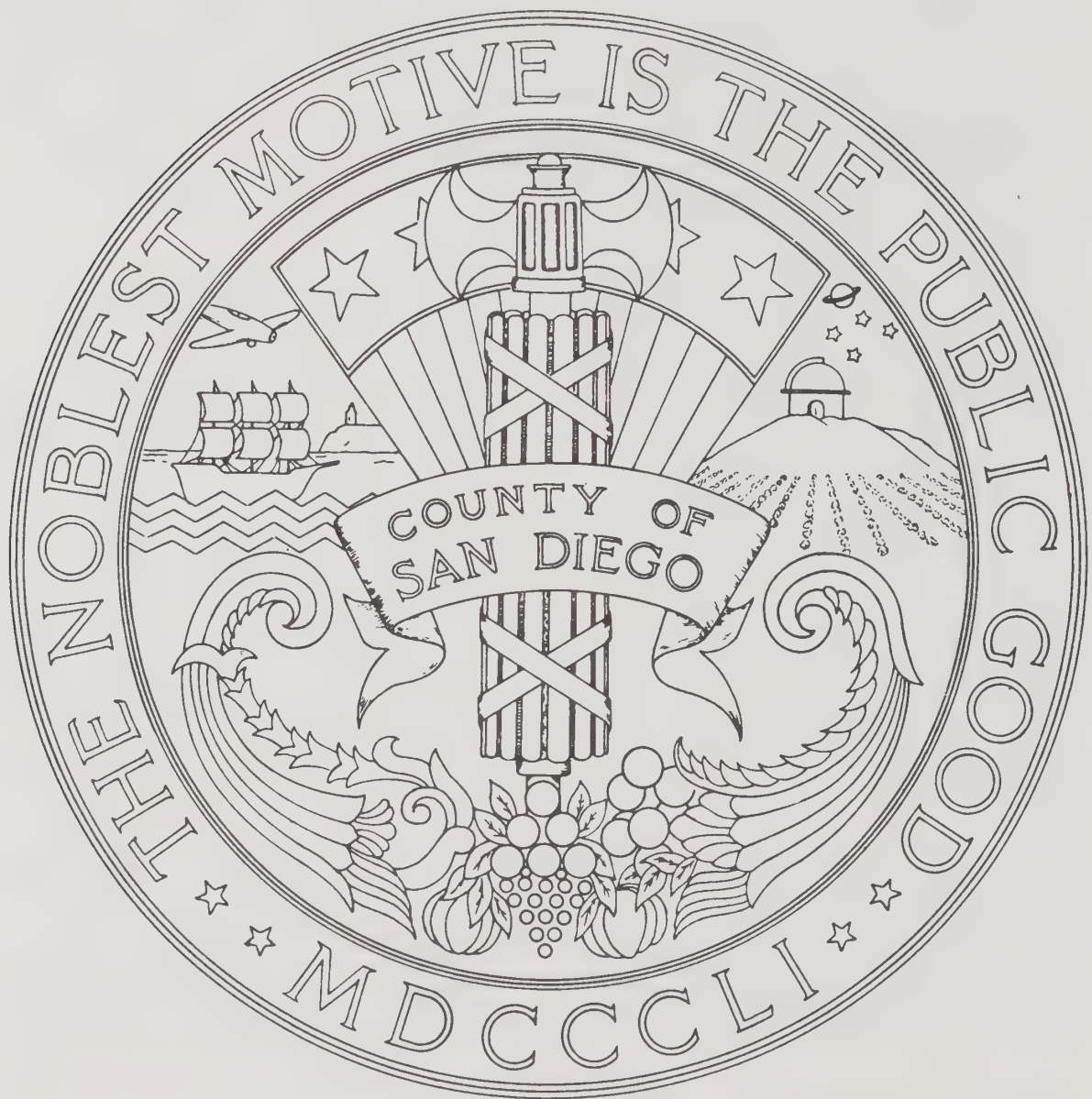
We have examined the combined financial statements of the County of San Diego as of and for the year ended June 30, 1984, as listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the abovementioned combined financial statements present fairly the financial position of the County of San Diego at June 30, 1984 and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the change, with which we concur, in the method of accounting for compensated absences as described in Note 1G to the combined financial statements.

Our examination also comprehended the supplemental combining and account group financial statements as of and for the year ended June 30, 1984, as listed in the foregoing table of contents. In our opinion, such supplemental combining and account group financial statements, when considered in relation to the basic combined financial statements, present fairly in all material respects the information shown therein.

Deloitte Haskins & Sells

September 26, 1984



COMBINED STATEMENTS - OVERVIEW

THESE STATEMENTS PROVIDE A SUMMARY OVERVIEW OF THE FINANCIAL POSITION OF ALL FUNDS AND ACCOUNT GROUPS AND OF THE OPERATING RESULTS BY FUND TYPES. THEY ALSO SERVE AS AN INTRODUCTION TO THE MORE DETAILED STATEMENTS AND SCHEDULES THAT FOLLOW.

COMBINED STATEMENTS

IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE NATIONAL COUNCIL ON GOVERNMENTAL ACCOUNTING, THE FOLLOWING COMBINED STATEMENTS ARE PRESENTED:

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION - ALL PROPRIETARY FUND TYPES

NOTES TO FINANCIAL STATEMENTS

FINANCIAL REPORT OF SAN DIEGO COUNTY

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1984
With Comparative Figures for June 30, 1983

ASSETS	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Cash with County Treasurer	\$ 9,882,740	33,421,491	1,594,964	19,737,023
Cash in Banks				
Cash with Fiscal Agent		4,235,053	7,094,526	2,765,700
Collections in Transit	160,382	13,704		
Imprest Cash	67,025	3,500		
Investments, at Amortized Cost				
Taxes Receivable	16,372,542	581,436		
Accounts and Notes Receivable, Net	26,816,444	8,362,567		1,278,999
Due from Other Funds	26,457,707	2,760,493	1,200	1,088,787
Contracts Receivable				
Due from Other Funds - Loans	109,634			
Inventory of Material and Supplies	15,466,354	2,112,528		
Deposits with Others	15,000	499,269		
Bond Issuance Costs, Net				
Restricted Assets:				
Cash in Treasury				
Cash for Purchase of Microwave Equipment				33,920,000
Taxes Receivable				
Fixed Assets, Net				
Amount Available in Other Funds				
Amount to be Provided for Retirement of Long Term Debt				
Total Assets	<u>\$95,347,828</u>	<u>51,990,043</u>	<u>8,690,690</u>	<u>58,790,509</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	\$24,287,286	794,362		44,924
Accrued Payroll	6,699,682	552,784		
Accrued Interest				
Due to Other Funds	6,944,089	7,180,763		849,755
Deposits from Others		543,895		
Due to Other Funds - Loans				
Amount Payable to Grantor Agency				
Deferred Property Tax Revenue	14,598,861	519,258		
Other Deferred Revenue	22,029	5,935,988		593,152
Tax Collections Due to Other Governmental Entities				
Agency Funds Held for Other Governmental Entities				
Long-Term Debt Payable				
Total Liabilities	<u>52,551,947</u>	<u>15,527,051</u>		<u>1,487,831</u>
Fund Equity				
Investment in Fixed Assets				
Contributed Capital				
Accumulated Depreciation on Grant Funded Fixed Assets				
Retained Earnings:				
Reserved for Revenue Bond Restrictions				
Unreserved:				
Designated for Replacement of Equipment				
Designated for Future Cost Increases				
Undesignated				
Fund Balances:				
Reserved for Encumbrances	12,681,544	7,047,937		115,414
Reserved for Loans to Other Funds	70,457			
Reserved for Deposits with Others	15,000	499,269		
Reserved for Inventory of Material and Supplies	15,466,354	1,127,868		
Reserved for Debt Service			4,328,606	
Reserved for Insurance			2,950,000	
Reserved for Purchase of Microwave Equipment				33,920,000
Reserved for Deferred Compensation		12,041,694		
Unreserved	14,562,526	15,746,223	1,412,084	23,267,264
Total Fund Equity	<u>42,795,881</u>	<u>36,462,992</u>	<u>8,690,690</u>	<u>57,302,678</u>
Total Liabilities and Fund Equity	<u>\$95,347,828</u>	<u>51,990,043</u>	<u>8,690,690</u>	<u>58,790,509</u>

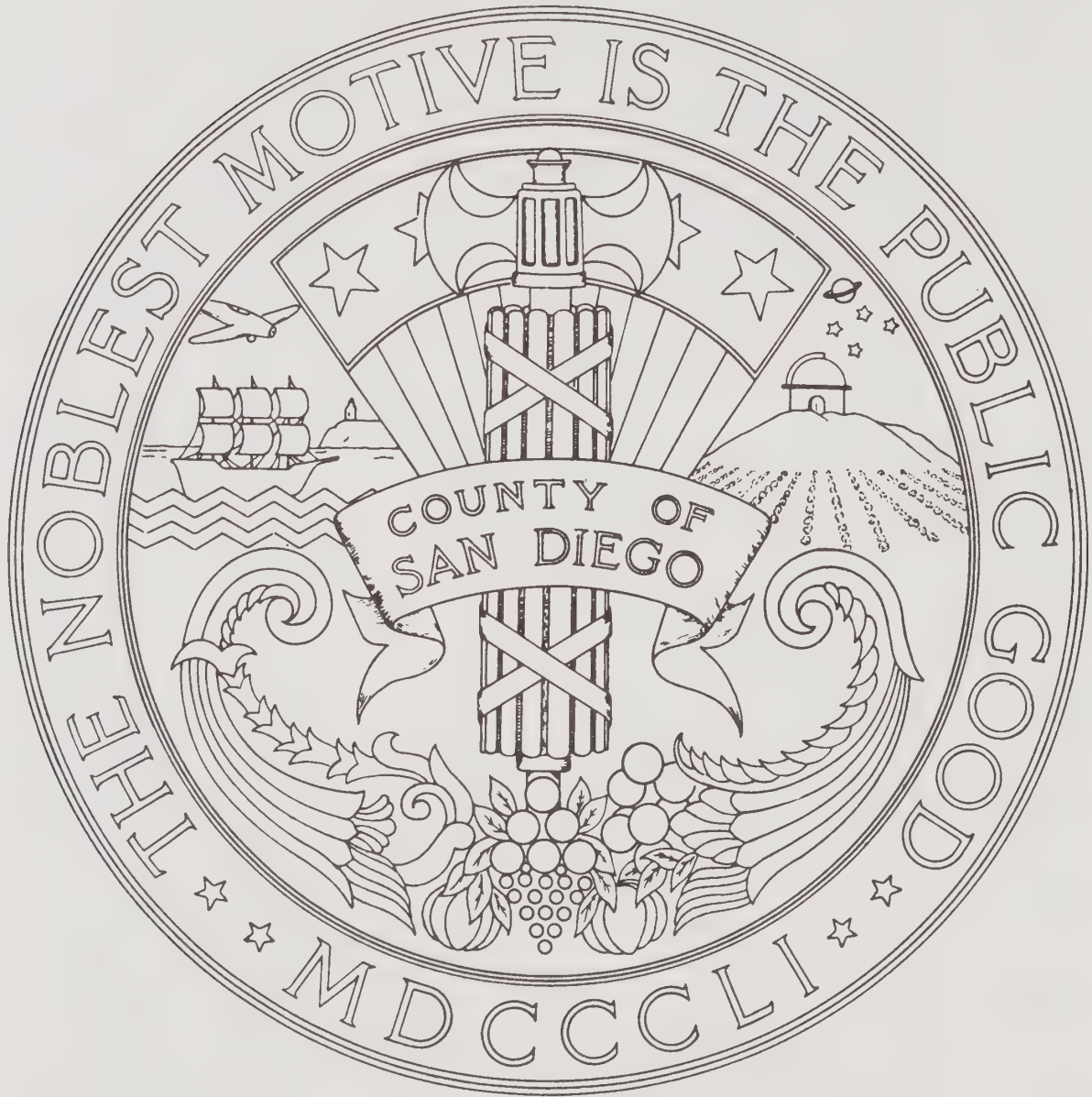
See Notes to Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1984
With Comparative Figures for June 30, 1983

					STATEMENT 1A	
PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
ENTERPRISE	INTERNAL SERVICE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1984	1983
19,749,648	10,735,817	632,166,571			727,288,254	622,207,098
29,399		31,160,969			31,190,368	36,028,291
					14,095,280	14,555,900
67,503	12,759	5,634,070			5,888,418	5,346,836
3,600	100,000	9,800			183,925	182,225
		301,464,960			301,464,960	320,495,932
272,990					17,226,968	17,191,041
2,051,303	10,698				38,520,014	46,026,480
1,882,480	1,913,966	15,844,981			49,954,619	47,993,747
241,463					241,463	241,464
	518,493	20,000			648,127	1,595,670
125,735	1,831,559				19,536,177	18,481,628
					514,269	4,180,059
84,754					84,754	89,739
					1,353,296	1,541,191
1,353,296					33,920,000	33,920,000
					3,377	
61,291,678	7,333,964		393,966,036		462,591,678	454,677,673
				20,732,384	20,732,384	7,613,772
				256,058,456	256,058,456	217,405,152
<u>87,157,233</u>	<u>22,462,257</u>	<u>986,301,353</u>	<u>393,966,036</u>	<u>276,790,840</u>	<u>1,981,496,789</u>	<u>1,849,773,905</u>
1,160,369	702,448				26,989,389	24,276,219
104,877					7,357,343	16,998,971
161,707					161,707	166,696
1,240,892	541,840	33,197,278			49,954,619	47,993,747
		25,689			543,895	3,077,206
					25,689	29,603
288,311					288,311	164,621
245,975					15,364,094	15,396,654
72,985					6,624,153	9,422,890
		31,387,017			31,387,017	28,620,079
		921,691,368			921,691,368	863,792,940
6,042,323				276,790,840	282,833,162	230,894,091
<u>9,317,439</u>	<u>1,244,288</u>	<u>986,301,353</u>		<u>276,790,840</u>	<u>1,343,220,749</u>	<u>1,240,833,726</u>
			393,966,036		393,966,036	387,540,945
39,529,813	12,113,523				51,643,337	50,173,330
(36,411)					(36,411)	(22,756)
4,002,935					4,002,935	1,091,828
3,084,477	4,196,987				7,281,465	4,421,570
1,986,083					1,986,083	1,164,831
29,272,891	4,907,457				34,180,349	33,871,015
					19,844,896	34,993,996
					70,457	81,897
					514,269	4,180,059
					16,594,223	15,073,723
					4,328,606	4,328,606
					2,950,000	2,968,025
					33,920,000	33,920,000
					12,041,693	8,434,590
					54,988,098	26,718,521
<u>77,839,792</u>	<u>21,217,969</u>		<u>393,966,036</u>		<u>638,276,038</u>	<u>608,940,186</u>
<u>87,157,233</u>	<u>22,462,257</u>	<u>986,301,353</u>	<u>393,966,036</u>	<u>276,790,840</u>	<u>1,981,496,789</u>	<u>1,849,773,905</u>

See Notes to Financial Statements



COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1984
With Comparative Figures Year Ended for June 30, 1983

STATEMENT 1B

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTALS (MEMORANDUM ONLY)	
					1984	1983
Revenue:						
Taxes	\$172,547,738	9,048,855		2,112,709	183,709,302	159,531,708
Licenses, Permits, and Franchises	10,460,739	3,062,692			13,523,431	7,881,400
Fines, Forfeitures, and Penalties	7,302,192	1,603,506		483,363	9,389,060	7,131,850
Revenue from Use of Money and Property	15,988,528	3,695,988	7,154,890	2,712,943	29,552,349	24,546,874
Aid from Other Governmental Agencies - State	260,996,218	22,771,457		1,436,070	285,203,745	261,462,665
Aid from Other Governmental Agencies - Federal	157,055,595	25,640,433		346,266	183,042,294	185,485,644
Aid from Other Governmental Agencies - Other	1,063,629	1,930,519			2,994,148	1,717,686
Charges for Current Services	53,776,954	15,962,652		73,428	69,813,034	57,644,811
Other Revenue	12,108,292	4,801,037		1,595,698	18,505,027	14,922,760
Total Revenue	691,299,885	88,517,138	7,154,890	8,760,477	795,732,390	720,325,397
Expenditures:						
Current:						
General	109,545,086	11,506,234			121,051,320	112,847,642
Public Protection	163,001,444	3,294,184			166,295,628	153,075,764
Public Ways and Facilities	1,744,471	45,671,278			47,415,749	32,485,400
Health and Sanitation	99,672,182	4,268,288			103,940,470	81,231,486
Public Assistance	302,702,665	6,614			302,709,279	293,738,568
Education	158,509	5,642,248			5,800,757	5,027,683
Recreational and Cultural	3,478,421	481,027			3,959,448	4,053,810
Capital Outlay				24,368,907	24,368,907	22,480,107
Debt Service			7,991,624		7,991,624	7,439,235
Total Expenditures	680,302,778	70,869,873	7,991,624	24,368,907	783,533,182	712,379,694
Excess of Revenue over (under) Expenditures	10,997,107	17,647,265	(836,734)	(15,608,430)	12,199,208	7,945,703
Other Financing Sources (Uses)						
Issuance of Lease Purchases	836,981				836,981	
Operating Transfers In	13,312,230	518,719	1,919,152	13,966,573	29,716,674	24,482,930
Operating Transfers (Out)	(14,060,398)	(13,731,624)	(5,500)	(1,919,152)	(29,716,674)	(24,482,930)
Total Other Financing Sources (Uses)	88,813	(13,212,905)	1,913,652	12,047,421	836,981	-0-
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	11,085,920	4,434,360	1,076,918	(3,561,009)	13,036,189	7,945,703
Fund Balances - Beginning of Year	30,301,117	31,920,842	7,613,772	60,863,687	130,699,418	87,678,811
Residual Equity Transfer From (To) Other Fund	35,461	(39,326)			(3,865)	
Increase (Decrease) in:						
Reserve for Inventory of Material and Supplies	1,373,383	147,116			1,520,499	1,154,904
Reserve for Restricted Cash						33,920,000
Fund Balances - End of Year	\$ 42,795,881	36,462,992	8,690,690	57,302,678	145,252,241	130,699,418

See Notes to Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

COMBINED STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1984

	GENERAL FUND		SPECIAL REVENUE FUNDS	
	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET
Revenue:				
Taxes	\$172,547,738	171,856,696	9,048,855	8,850,749
Licenses, Permits, and Franchises	10,460,739	10,482,882	3,062,692	1,834,194
Fines, Forfeitures, and Penalties	7,302,192	7,178,031	1,603,505	1,035,000
Revenue from Use of Money and Property	15,988,528	13,293,486	3,695,988	3,393,447
Aid from Other Governmental Agencies - State	260,996,218	267,966,153	22,771,457	20,713,962
Aid from Other Governmental Agencies - Federal	157,055,595	166,788,403	25,640,433	27,871,300
Aid from Other Governmental Agencies - Other	1,063,629	1,040,518	1,930,519	4,472,003
Charges for Current Services	53,776,954	52,627,578	15,962,652	16,361,555
Other Revenue	12,108,292	11,598,880	4,801,037	375,624
Total Revenue	<u>691,299,885</u>	<u>702,832,627</u>	<u>88,517,138</u>	<u>84,907,834</u>
Expenditures:				
Current:				
General	114,610,425	131,213,216	11,673,857	14,769,135
Public Protection	165,315,004	167,450,081	4,088,142	6,036,912
Public Ways and Facilities	1,784,122	2,105,470	45,494,757	51,764,237
Health and Sanitation	101,485,843	104,969,653	4,464,209	4,638,643
Public Assistance	303,872,520	308,116,288	33,394	47,404
Education	158,509	187,764	5,887,543	7,131,177
Recreational and Cultural	3,606,046	3,632,479	2,610,115	4,489,633
Capital Outlay				
Debt Service				
Total Expenditures	<u>690,832,478</u>	<u>717,674,962</u>	<u>74,252,017</u>	<u>88,877,141</u>
Excess of Revenue over (under) Expenditures	<u>467,407</u>	<u>(14,842,335)</u>	<u>14,265,121</u>	<u>(3,969,307)</u>
Other Financing Sources (Uses)				
Operating Transfers In	13,312,230	13,926,279	518,719	55,320
Operating Transfers (Out)	<u>(15,375,260)</u>	<u>(15,725,376)</u>	<u>(13,731,624)</u>	<u>(14,736,015)</u>
Total Other Financing Sources (Uses)	<u>(2,063,030)</u>	<u>(1,799,097)</u>	<u>(13,212,905)</u>	<u>(14,680,695)</u>
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	<u>\$(1,595,623)</u>	<u>(16,641,432)</u>	<u>1,052,216</u>	<u>(18,650,002)</u>

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1984

STATEMENT 1C

DEBT SERVICE FUNDS		CAPITAL PROJECT FUNDS		TOTALS (MEMORANDUM ONLY)		
ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	VARIANCE - FAVORABLE (UNFAVORABLE)
		2,112,709	9,925,579	183,709,302	190,633,024	(6,923,722)
		483,363	1,621,110	13,523,431	12,317,076	1,206,355
7,154,890	2,324,325	2,712,943	1,605,000	9,389,060	9,834,141	(445,081)
		1,436,070	18,597,681	29,552,349	20,616,258	8,936,091
		346,266	2,909,867	285,203,745	307,277,796	(22,074,051)
			1,650,000	183,042,294	197,569,570	(14,527,276)
		73,428		2,994,148	7,162,521	(4,168,373)
		1,595,698	3,407,765	69,813,034	68,989,133	823,901
				18,505,027	15,382,269	3,122,758
<u>7,154,890</u>	<u>2,324,325</u>	<u>8,760,477</u>	<u>39,717,002</u>	<u>795,732,390</u>	<u>829,781,788</u>	<u>(34,049,398)</u>
				126,284,282	145,982,351	19,698,069
				169,403,146	173,486,993	4,083,847
				47,278,879	53,869,707	6,590,828
				105,950,052	109,608,296	3,658,244
				303,905,914	308,163,692	4,257,778
				6,046,052	7,318,941	1,272,889
				6,216,161	8,122,112	1,905,951
7,991,624	8,042,124	24,484,321	82,281,149	24,484,321	82,281,149	57,796,828
<u>7,991,624</u>	<u>8,042,124</u>	<u>24,484,321</u>	<u>82,281,149</u>	<u>7,991,624</u>	<u>8,042,124</u>	<u>50,500</u>
<u>7,991,624</u>	<u>8,042,124</u>	<u>24,484,321</u>	<u>82,281,149</u>	<u>797,560,440</u>	<u>896,875,376</u>	<u>99,314,936</u>
(836,734)	(5,717,799)	(15,723,844)	(42,564,147)	(1,828,050)	(67,093,588)	65,265,538
1,919,152		13,966,573	18,682,223	29,716,674	32,663,822	(2,947,148)
(5,500)	(5,500)	(1,919,152)	(1,919,152)	(31,031,536)	(32,386,043)	1,354,507
1,913,652	(5,500)	12,047,421	16,763,071	(1,314,862)	277,779	(1,592,641)
<u>1,076,918</u>	<u>(5,723,299)</u>	<u>(3,676,423)</u>	<u>(25,801,076)</u>	<u>(3,142,912)</u>	<u>(66,815,809)</u>	<u>63,672,897</u>

* All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. Additionally, long term capital lease obligations are not budgeted as an expenditure and source of funds in the year the asset is acquired and deposits with other governmental agencies are budgeted as expenditures in the year deposited. For the purpose of this statement, actual GAAP expenditures have been adjusted to include encumbrances outstanding at year end and deposits with other governmental agencies, if any, treated as budgeted expenditures in the year incurred, and to exclude long term capital leases recorded as long term obligations of the County.

See Notes to Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

COMBINED STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1984
With Comparative Figures for Year Ended June 30, 1983

STATEMENT 10

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY)	
			1984	1983
Operating Revenue:				
Charges for Services	\$26,272,994	15,377,955	41,650,949	37,426,122
Operating Expenses:				
Salaries	4,930,323		4,930,323	3,916,430
Cost of Materials		10,698,031	10,698,031	10,021,730
Repairs and Maintenance	169,752	2,439,402	2,609,154	2,310,424
Fuel		849,534	849,534	1,037,045
Equipment Rental	336,735		336,735	440,165
Sewage Processing	3,976,897		3,976,897	5,955,522
Contracted Services	8,696,881		8,696,881	7,005,546
Inter-Fund Support*	1,834,395		1,834,395	1,849,969
Depreciation	1,891,570	525,932	2,417,502	2,439,101
Utilities	81,472		81,472	213,327
Other	3,180,328	669,799	3,850,127	2,012,106
Total Operating Expense	25,098,355	15,182,704	40,281,059	37,201,365
Operating Income (Loss)	1,174,639	195,251	1,369,890	224,757
Nonoperating Revenue:				
Interest	2,011,829	1,022,180	3,034,009	2,916,965
Taxes	243,836		243,836	281,744
Grants	2,584,830		2,584,830	2,492,793
Sale of Fixed Assets	184		184	(138,870)
Other	373,806		373,806	267,364
Total Nonoperating Revenue	5,214,485	1,022,180	6,236,665	5,819,996
Nonoperating Expenses:				
Interest on Long Term Debt	415,719		415,719	455,042
Retirement of Fixed Assets	10,600	22,178	32,778	784,659
Other	101,627		101,627	6,909
Total Nonoperating Expense	527,946	22,178	550,124	1,246,610
Nonoperating Income	4,686,539	1,000,002	5,686,541	4,573,386
Income before Operating Transfers	5,861,180	1,195,253	7,056,433	4,798,143
Operating Transfers (Out)**		(171,759)	(171,759)	(18,251)
Net Income	5,861,180	1,023,493	6,884,673	4,779,892
Depreciation on Grant Funded Fixed Assets	16,912		16,912	12,872
Increase in Retained Earnings	5,878,092	1,023,493	6,901,585	4,792,764
Retained Earnings - Beginning Balance	32,468,294	8,080,951	40,549,245	35,756,481
Retained Earnings - Ending Balance	\$38,346,386	9,104,445	47,450,831	40,549,245

*Includes labor, materials, etc. provided by other funds in support of Enterprise Operations.

**Transfer to various Agency Funds

See Notes to Financial Statements

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1984
With Comparative Figures for Year Ended June 30, 1983

STATEMENT 1E

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY)	
			<u>1984</u>	<u>1983</u>
Sources of Working Capital:				
Operations:				
Net Income	\$ 5,861,180	1,023,493	6,884,673	4,779,892
Items Not Requiring Working Capital:				
Depreciation	1,891,570	525,932	2,417,502	2,439,102
Amortization of Bond Issuance Cost	4,985		4,985	4,988
Amortization of Deferred Revenue	(122,610)		(122,610)	78,369
Decrease in Reserve for Replacement of Equipment				(14,644)
Working Capital Provided by Operations	7,635,126	1,549,425	9,184,550	7,287,707
Capital Contributions, Net	977,554	796,697	1,774,251	7,195,296
Increase in Compensated Absences				
Portion of Long Term Debt	478,800		478,800	
Retirement of Fixed Assets	18,730	180,134	198,864	1,793,207
Payments Received on Long-Term Receivables		978,299	978,299	465,077
Total Sources of Working Capital	<u>9,110,214</u>	<u>3,504,555</u>	<u>12,614,764</u>	<u>16,741,287</u>
Uses of Working Capital:				
Acquisition of Fixed Assets, Net	2,889,061	1,517,210	4,406,271	9,574,487
Payment of Long Term Debt	336,733		336,733	814,319
Increase in Long-term Receivables		94,985	94,985	1,005,795
Total Uses of Working Capital	<u>3,225,794</u>	<u>1,612,195</u>	<u>4,837,989</u>	<u>11,394,601</u>
Net Increase in Working Capital	<u>\$ 5,884,420</u>	<u>1,892,361</u>	<u>7,776,781</u>	<u>5,346,686</u>
Elements of Net Increase (Decrease) in Working Capital:				
Cash	\$ 4,648,953	1,046,314	5,695,267	5,365,766
Collections in Transit	20,456	(711)	19,745	(52,430)
Imprest Cash				300
Accounts Receivable, Net	175,981	(1,163)	174,818	256,291
Due from Other Funds	380,479	856,186	1,236,665	164,633
Inventory of Material and Supplies	15,406	48,323	63,729	27,644
Taxes Receivable	(121,866)		(121,866)	107,113
Prepaid Expense				(51,361)
Accounts Payable	444,561	(44,179)	400,382	(839,199)
Current Portion of Bond and Loans Payable	(25,087)		(25,087)	(10,360)
Current Portion of Deferred Taxes Payable	2,644		2,644	(2,644)
Accrued Payroll	121,032		121,032	(82,144)
Accrued Interest	4,988		4,988	24,112
Due to Other Funds	340,559	(12,409)	328,150	401,821
Amount Payable to Grantor Agency	(123,689)		(123,689)	37,141
Net Increase in Working Capital	<u>\$ 5,884,420</u>	<u>1,892,361</u>	<u>7,776,781</u>	<u>5,346,686</u>

See Notes to Financial Statements

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1984

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of San Diego conform to generally accepted accounting principles applicable to governmental units. The following is a summary of the more significant of such policies.

A. SCOPE OF FINANCIAL REPORTING ENTITY

The County conforms to the provisions of National Council on Governmental Accounting (NCGA) Statement No. 3. regarding the definition of the "Reporting Entity". Accordingly, the general purpose financial statements include the activities of the various funds and account groups for which the Board of Supervisors has effective oversight responsibility. This responsibility includes, but is not limited to, the authority to govern, manage, approve budgets, and assume fiscal accountability.

The County, therefore, has included the following entities in its general purpose financial statements.

- Sanitation Districts
- County Service Areas
- Flood Control Zones
- Lighting Maintenance Districts
- Spring Valley Park & Recreation District
- Drainage District No. 1
- Air Pollution Control District
- Housing Authority
- El Cajon-San Diego County Civic Center Authority
- Vista-San Diego County Building Authority
- Ramona-San Diego County Building Authority

Activities of the San Diego County Employees' Retirement System, School Districts, and certain Special Districts, all administered by boards separate from, or independent of, the County Board of Supervisors, are not included. The County Board of Supervisors has no authority to govern, manage, approve budgets, assume fiscal accountability, establish revenue limits, or appropriate surplus funds available in these entities. However, assets held by the County in its capacity as an agent for these entities are included in the agency fund category. Complete financial statements are available from each individual entity.

B. BASIS OF PRESENTATION

The financial transactions of the County are recorded in individual funds and account groups. The various funds and account groups are reported by type in the financial statements. Amounts in the "totals-memorandum only" columns in the financial statements represent a summation of the combined financial statement line items of the fund types and account groups and are presented only for analytical purposes. The summation includes fund types and account groups that use different bases of accounting, both restricted and unrestricted amounts, and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "totals-memorandum only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County.

The County uses the following fund categories, fund types, and account groups:

Governmental Fund Types

General Fund - To account for all financial resources except those required to be accounted for in another fund. The general fund is the County's operating fund.

Special Revenue Funds - To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Fund - To account for the accumulation of resources for the payment of principal and interest on lease revenue bonds.

Capital Project Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Proprietary Fund Types

Enterprise Funds - To account for operations (a) that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses

incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - To account for the financing of goods or services provided by one department to other departments of the County, or to other governments, on a cost-reimbursement basis.

Fiduciary Fund Types

Agency Funds - To account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds, including the County Employees Retirement System which is governed by a separate Board. Agency funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

Account Groups

General Fixed Assets Account Group - To account for all fixed assets of the County, except those accounted for in the proprietary funds.

General Long-Term Debt Account Group - To account for all long-term obligations of the County, except those accounted for in proprietary funds.

C. BASIS OF ACCOUNTING

Governmental and Fiduciary Fund Types are accounted for on the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. Revenues which are accrued include real and personal property taxes, sales tax, interest, and state and federal grants and subventions. Real property taxes are levied on October 15 against owners of record at March 1. The taxes are due in two installments on November 1 and February 1 and become delinquent after December 10 and April 10 respectively. Under the provisions of NCGA Interpretation 3, property tax revenue is recognized in the fiscal year for which the taxes have been levied, provided it is collected within 60 days of the end of the fiscal year.

Expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on long-term debt which is recognized when due; (2) prepaid expenses which are reported as current period expenditures, rather than allocated; and (3) accumulated unpaid vacation, sick leave, and other employee benefits which are reported in the period due and payable rather than in the period earned by employees.

Proprietary Funds are accounted for on the accrual basis of accounting. Their revenues are recognized in the period earned and expenses are recognized in the period incurred. There are no unbilled utility service receivables for these funds.

D. BUDGETARY ACCOUNTING

An operating budget is adopted each fiscal year for all Governmental type funds on the modified accrual basis, except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. The following encumbrance amounts existed at year end and therefore were included in the Statements of Revenue and Expenditures-Budget (Budgetary Basis) and Actual in order to provide a meaningful comparison of the actual results of operations with the budget:

	<u>ENCUMBRANCES</u>
General Fund	\$12,681,544
Special Revenue Funds	7,047,937
Capital Projects Funds	115,414

Budgetary control is generally exercised at the expenditure object level within department. All amendments to the adopted budget require Board approval and, as such, reported budget figures are as originally adopted or subsequently amended by the Board. Supplemental appropriations during the year ended June 30, 1984, amounted to \$23,947,431 in the General Fund. Unencumbered appropriations lapse at year end.

E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary control in the governmental funds. Encumbrances

outstanding at year end do not constitute expenditures or liabilities, but are reported as reservations of fund balance for subsequent-year expenditures.

F. FIXED ASSETS

General fixed assets are recorded as expenditures in the governmental type funds at time of purchase. These assets are capitalized at cost in the General Fixed Assets Account Group. In the case of acquisitions through gifts or contributions, such assets are recorded at fair market value at the time received. No depreciation has been provided on general fixed assets. Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, have not been capitalized. Such assets normally are immovable and of value only to the County; therefore, the purposes of stewardship and cumulative accountability for capital expenditures are satisfied without recording these assets.

Proprietary Fund fixed assets are reported in those funds at cost or estimated fair market value at time of donation. Depreciation is charged to operations of proprietary funds over the fixed assets' estimated useful lives using the straight-line method for structures and improvements, and the hours/miles-of-service method for equipment. The estimated useful lives are as follows:

Structures & Improvements	5-50 Years
Equipment	4-20 Years

G. LONG-TERM LIABILITIES

Long-term liabilities expected to be financed from Governmental Funds are accounted for in the General Long-Term Debt Account Group. Long-term liabilities of all Proprietary Funds are accounted for in the respective funds.

For the year ended June 30, 1984, the County adopted the provisions of NCGA Statement 4. The effect of this change is to record as long term debt the amount of accumulated employee leave benefits for which payment would be due upon separation. These benefits include sick leave, vacation, and compensatory time worked in the amount of \$26,702,876 for the Governmental Funds at June 30, 1984. These amounts would not be expected to be liquidated from expendable available financial resources but would be expected to be liquidated in future years as employees elect to use these

benefits as prescribed by Civil Service rules and regulations. The amounts related to governmental funds as of and for the year ended June 30, 1983 for the General Long Term Debt Group of Accounts have been increased by \$24,462,060 to reflect this change. Prior year amounts relating to proprietary funds are immaterial. Additionally, liabilities related to deferred compensation have been reclassified as a reservation of fund balance for payment of future compensation within the deferred compensation investment fund and added to the Long Term Debt Account Group to better reflect the nature of the obligation.

H. INVENTORIES

Inventories, which consist of expendable supplies, are stated at average cost. They are accounted for as expenditures at the time of purchase and reported in the balance sheet of the General Fund as an asset with an offsetting reserve. Inventory held by Special Revenue Funds and the Proprietary Funds for resale is carried at average cost and is not reserved.

I. COMPARATIVE DATA/TOTALS ONLY

Comparative data for the prior year has been presented in certain of the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. Also, certain of the prior year amounts have been reclassified to conform with the current year financial statement presentations.

J. RESERVATION/DESIGNATION OF FUND EQUITY

Portions of fund equity in the Financial Statements have been reserved for specific purposes. The nature and purpose of these reservations are explained below:

RESERVED FOR ENCUMBRANCES

This represents the segregation of that portion of available fund balance reserved for encumbrances existing at year-end which will result in subsequent-year expenditures.

RESERVED FOR LOANS TO OTHER FUNDS

This reserve represents the segregation of a portion of the fund balance to indicate that assets equal to the amount of the reservation are invested in long-term loans to another fund and are, therefore, not available for appropriation.

RESERVED FOR DEPOSITS WITH OTHERS

Amounts deposited with the courts from the Road Fund in connection with the condemnation of property for street and road purposes are held in a reserve account until paid out to property owners. Also, deposits with other jurisdictions in connection with joint construction projects are included in this reserve account until paid.

RESERVED FOR INVENTORY OF MATERIALS AND SUPPLIES

This represents the segregation of that portion of available fund balance in the form of inventories to be consumed and therefore not available for appropriation and expenditure.

RESERVED FOR REVENUE BOND RESTRICTIONS

This reserve represents that portion of retained earnings segregated in accordance with various provisions of the revenue bond indentures.

DESIGNATED FOR REPLACEMENT OF EQUIPMENT

Certain equipment in the Road Equipment Internal Service Fund is depreciated using cost, but is billed to other funds at rates based on estimated replacement value. This amount represents the accumulated difference between depreciation based on cost and depreciation based on replacement value.

DESIGNATED FOR FUTURE COST INCREASES

This amount represents that portion of retained earnings in the Solid Waste Enterprise Fund set aside by the Board of Supervisors to help offset the projected increase in processing fees of the Waste to Energy Plant.

RESERVED FOR DEBT SERVICE

This reserve represents that portion of fund balance specifically segregated for the payment of Lease Revenue Bond principal and interest according to various provisions of the bond indentures.

RESERVED FOR INSURANCE

This reserve represents that portion of fund balance segregated to repair or rebuild the facilities financed by the Lease Revenue Bonds in the event of loss or damage not covered by insurance.

RESERVED FOR PURCHASE OF MICROWAVE EQUIPMENT

This reserve represents the segregation of a portion of fund balance to indicate that cash in the amount of the reservation is restricted for use in acquiring a microwave communication system. The amount is equal to the proceeds from the sale of certificates of participation to finance the project.

2. GENERAL FIXED ASSETS

Following is a summary of investment in general fixed assets by fund and a summary of changes in general fixed assets as of and for the year ended June 30, 1984:

Source of Investment in General Fixed Assets By Fund at June 30, 1984

General Fund	\$383,171,998
Special Revenue Funds:	
Road	3,944,482
County Library	2,179,386
County Service Areas	458,713
Housing Authority	2,854,543
Other Special Districts & Funds	<u>1,356,914</u>
TOTAL	<u>\$393,966,036</u>

Summary of Changes in General Fixed Assets by Class
For the Year Ended June 30, 1984

	BEGINNING BALANCE	ADDITIONS	DELETIONS	ENDING BALANCE
Land	\$ 56,522,190	6,607,701	5,806,775	57,323,116
Structures & Improvements	271,872,344	9,899,472	2,760,151	279,011,665
Equipment	47,354,064	7,123,207	4,980,234	49,497,037
Construction in Progress	<u>11,792,347</u>	<u>9,799,723</u>	<u>13,457,852</u>	<u>8,134,218</u>
Total	<u>\$387,540,945</u>	<u>33,430,103</u>	<u>27,005,012</u>	<u>393,966,036</u>

3. PROPRIETARY FUND FIXED ASSETS

Following is a summary of Proprietary Fund Fixed Assets by class as of June 30, 1984:

	ENTERPRISE	INTERNAL SERVICE
Land	\$ 12,149,131	
Structures and Improvement	63,538,877	\$ 10,838,310
Equipment	1,899,012	179,511
Construction in progress	<u>4,030,228</u>	<u> </u>
Total	81,617,248	11,017,821
Less Accumulated depreciation	(<u>20,325,570</u>)	(<u>3,683,857</u>)
Net	<u>\$ 61,291,678</u>	<u>\$ 7,333,964</u>

4. GENERAL LONG-TERM DEBT

General Long-term Debt consists of lease revenue bonds, capital lease obligations (see note 6), accrued pension contributions (see note 7), accumulated unpaid employee leave benefits (see note 10), deferred compensation, and miscellaneous interfund loans. Capital lease obligations are accounted for in accordance with Statement 5 of the National Council on Governmental accounting.

Changes in General Long-term Debt during the year are summarized as follows:

	BALANCE 7/1/83	ADDITIONS	RETIREMENTS	BALANCE 6/30/84
Lease Revenue Bonds	\$ 83,195,000		1,155,000	82,040,000
Capital Lease Obligations	113,257,857	836,981	3,465,292	110,629,546
Accrued Pension Contributions	27,000,000	17,754,286		44,754,286
Interfund Loans	1,566,067	98,976	1,042,605	622,438
Accumulated Unpaid Employee Leave Benefits	24,162,060	2,540,816		26,702,876
Deferred Compensation	<u> </u>	<u>12,041,694</u>	<u> </u>	<u>12,041,694</u>
Total	<u>\$249,180,984</u>	<u>\$33,272,753</u>	<u>\$5,662,897</u>	<u>\$276,790,840</u>

The following is a schedule of debt service requirements to maturity, including interest, for General Long-term Debt outstanding at June 30, 1984. The amortization of the accrued pension contributions is not included since it is based on actual contribution rates in future years, rather than a fixed schedule. Deferred compensation is also excluded because amounts are fully funded.

YEARS ENDING JUNE 30	LEASE REVENUE BONDS	CAPITAL LEASES	INTERFUND LOANS	TOTAL
1985	\$ 8,201,400	9,950,471	313,282	18,465,153
1986	8,201,400	13,831,349	194,511	22,227,260
1987	8,201,400	13,356,819	134,023	21,692,242
1988	8,201,400	13,089,613	59,227	21,350,240
1989	8,201,400	12,962,054	20,348	21,183,802
1990-1994	40,886,000	56,571,378	36,924	97,494,302
1995-1999	40,704,500	56,579,330		97,283,830
2000-2004	40,704,500	25,897,398		66,601,898
2005-2008	<u>23,643,600</u>	<u>12,730,500</u>	<u>-----</u>	<u>36,374,100</u>
Total	<u>\$186,945,600</u>	<u>214,968,912</u>	<u>758,315</u>	<u>402,672,827</u>

5. PROPRIETARY FUND LONG-TERM DEBT

Proprietary Fund Long-term Debt consists of general obligation bonds, revenue bonds, and loans payable. The general obligation bonds are general obligations of the issuing sanitation district and as such, the district is empowered and obligated to levy ad valorem taxes upon all taxable property within the district without limit as to rate or amount for the purpose of paying the principal and interest. The revenue bonds are payable from restricted sewer service revenues of the issuing districts.

Changes in Proprietary Fund Long-term Debt during the year are summarized as follows:

	BALANCE 7/1/83	ADDITIONS	RETIREMENTS	BALANCE 6/30/84
General Obligation Bonds	\$ 2,155,000		155,000	2,000,000
Revenue Bonds	3,664,000		155,000	3,509,000
Loans Payable	56,167		1,645	54,522
Unpaid Accumulated Employee Leave Benefits		478,801		478,801
Total	<u>\$ 5,875,167</u>	<u>478,801</u>	<u>311,645</u>	<u>6,042,323</u>

The following is a schedule of debt service requirements to maturity, including interest, for Proprietary Fund Long-term Debt outstanding at June 30, 1984.

YEARS ENDING JUNE 30	GENERAL OBLIGATION BONDS	REVENUE BONDS	LOANS	TOTAL
1985	\$ 256,226	481,257	4,623	742,106
1986	253,804	472,062	4,623	730,489
1987	251,240	482,819	4,622	738,681
1988	214,428	477,374	4,622	696,424
1989	217,952	476,266	4,623	698,841
1990-1994	961,763	2,122,688	23,110	3,107,561
1995-1999	252,010	1,629,260	23,111	1,904,381
2000-2004	199,418	924,200	18,490	1,142,108
2005-2009	131,250			131,250
2010-2012	<u>71,750</u>			<u>71,750</u>
Total	<u>\$ 2,809,841</u>	<u>7,065,926</u>	<u>87,824</u>	<u>9,963,591</u>

6. LEASE COMMITMENTS

The County has commitments under long-term real property operating lease agreements for facilities used for operations. Generally, lease agreements provide for cancellation in the event the Board of Supervisors does not appropriate funding in subsequent fiscal years; therefore, the County is not obligated beyond the end of each fiscal year. The County is the lessee under terms of five noncancellable operating leases for real property used to

house certain County facilities. The combined rental cost for which the County is obligated under these leases is as follows:

<u>YEAR</u>	<u>MINIMUM LEASE PAYMENTS</u>
1984-85	\$ 782,532
1985-86	872,916
1986-87	786,140
1987-88	482,076
1988-89	<u>482,076</u>
Total	<u>\$3,405,740</u>

Total rental expense for all real property operating leases for the year ended June 30, 1984, was approximately \$4.6 million.

In addition to real property leases, the County has also entered into long-term operating leases for personal property, a large portion of which represents data processing and duplicating equipment. Many of these leases are subject to annual adjustment based upon negotiations. Management expects that in the normal course of business, leases that expire will be renewed or replaced by other leases. Total rental expense for these operating leases for the year ended June 30, 1984, was approximately \$7 million.

The County is also contingently liable for lease payments relative to a lease entered into with the City-County Camp Authority created under a joint power agreement with another governmental agency; such lease agreement calls for an aggregate of approximately \$400,000 in remaining lease payments through 1987.

Certain buildings and equipment are being leased under capital leases. The present value of the minimum lease obligation has been capitalized in the General Fixed Asset Group and is reflected as a liability in the Statement of General Long Term Debt Payable.

<u>Capital Lease- Property Class</u>	<u>Asset Balance at June 30,</u>	
	1984	1983
Structures and Improvements	\$ 27,047,795	\$ 27,047,795
Equipment	<u>10,900,578</u>	<u>10,791,746</u>
Total	<u>\$ 37,948,373</u>	<u>\$ 37,839,541</u>

7. EMPLOYEES' RETIREMENT SYSTEM

The Employees' Retirement System of the County, established July 1, 1939, under provisions of the County Employees' Retirement Law of 1937, is a contributory type plan covering substantially all employees. The system is administered by an independent Board of Retirement and operates on a calendar year basis. The plan is integrated with the Federal Social Security System. On August 15, 1978, the County adopted a second tier to the system providing lower contribution rates and reduced benefits to employees entering the system after October 1, 1978. There were no significant plan amendments during the fiscal year ended June 30, 1984.

For the fiscal year ended June 30, 1984, contributions to the retirement fund amounted to approximately \$40.2 million by the County and \$7.7 million by employee members. At December 31, 1983, the date of the most recent actuarial valuation report, the actuarially computed present value of benefits, based on an assumed 7% rate of return, was as follows: (stated in millions)

Vested benefits of participants receiving payments	\$433.6
Vested benefits of current employees	259.9
Nonvested benefits of current employees	<u>14.1</u>
Total present value of benefits	<u>\$707.6</u>

The actuarially computed liabilities are based upon assumptions which make provisions for future salary increases. The cumulative impact of a cost of living benefit formula and other revisions has resulted in an unfunded supplemental present value of \$382.7 million in the first tier, which is being funded over a 30-year period ending December 31, 2007.

The County's method for computing actual contributions (level percentages), while actuarially sound, results in lower amounts being paid in earlier years offset by higher amounts to be contributed in later years than that required under generally accepted accounting principles. For Fiscal Year 1983-84, the excess of the amount required by generally accepted accounting principles (approximately \$17.7 million) over the amount contributed using the level percentage method is reflected as an increase in accrued pension contributions in the Statement of General Long-Term Debt Payable.

The market value of Employee Retirement Fund net assets and investments at June 30, 1984 and December 31, 1983 (latest actuarial valuation date) available to fund benefits were as follows:

	<u>June 30, 1984</u>	<u>December 31, 1983</u>
Net Cash and Receivables	\$143,389,637	\$ 98,270,902
Bonds	166,878,133	212,053,748
Real Property Leases		
Receivable	1,217,802	1,401,508
Stocks	104,711,632	112,965,881
Real Estate	<u>22,399,396</u>	<u>19,644,468</u>
Total	<u>\$438,596,600</u>	<u>\$444,336,507</u>

There were no investments in any one organization representing 5 percent or more of retirement system assets available for benefits.

8. COMMITMENTS AND CONTINGENCIES

The County operates a Risk Management Program whereby it is self-insured for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery and public liability. Several legal actions are pending against the County where the estimated liability either exceeds the limits of coverage provided by various insurance policies carried by the County or where no insurance coverage is provided. In the opinion of the County Counsel, there is a potential liability of approximately \$14.2 million which could result if unfavorable final decisions were rendered in the above mentioned cases. The County has an estimated \$3.2 million potential liability at June 30, 1984, arising from claims from its self-administered Workers' Compensation Program instituted in 1968. Appropriations are budgeted annually to provide for those portions of obligations coming due that fiscal year. In the opinion of County Management, the ultimate resolution of these matters should not have a material effect on the financial position or results of operations of the County.

County employees have unrecorded accumulated benefits of approximately \$27.4 million in sick leave. These benefits are not payable to employees upon termination and are normally liquidated in future years as employees elect to use their benefits as prescribed by Civil Service rules and regulations. Accumulated vacation, sick leave, and compensatory time off for which

employees are eligible for payment upon separation has been recorded as current or long term liabilities in the appropriate funds or long term debt group of accounts as described in Note 1G.

In order to finance the General Fund cash flow requirements in Fiscal year 1984-85, the County undertook a short-term borrowing program of \$150 million. This includes \$100 million in Short Term Tax and Revenue Anticipation Notes (Commercial Paper) and \$50 million in Fixed Term Tax and Revenue Anticipation Tender Notes. All notes will be repaid prior to August 3, 1985.

In December 1980 the County of San Diego issued \$25 million of Home Mortgage Floating Rate Revenue Bonds due December 1, 2012. The purpose of the bond sale was to provide low interest rate home mortgages to persons who, because of their income, are unable to afford conventional mortgages at market rates. The bonds, together with interest thereon, are limited obligations of the County payable solely from bond proceeds, revenues, and other amounts derived by the County from the home mortgages. In no event shall the bonds and interest payments be payable from general County revenue.

9. DEFERRED COMPENSATION INVESTMENT FUND

This Special Revenue Fund was established to provide the opportunity for all officers and permanent employees to defer payment of a specified amount of current earned income (wages) and any accumulations (earnings) thereon until a later date. No federal or state income taxes are incurred on deferred income or investment earnings until the value of deferred earnings is distributed to the employee at retirement or withdrawal from the plan. The fund is the property of the County and as such may be expended for any legal County purpose. The participant and/or beneficiary have only the right to receive the benefits payable under the plan.

10. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains four Enterprise Funds which provide liquid and solid waste, transit, and airport services. Segment information for the year ended June 30, 1984, for those funds and thirteen sanitation and water districts for which the Board of Supervisors has oversight responsibility was as follows (in thousands of dollars):

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS	TOTALS
OPERATING REVENUES	\$ 1,542	4,106	101	10,799	9,725	26,273
DEPRECIATION, DEPLETION AND AMORTIZATION EXPENSE	576	15	17	290	997	1,895
OPERATING INCOME OR (LOSS)	(635)	(209)	(2,278)	2,521	1,775	1,174
SUBSIDIES	702	27	2,261	536	1,689	5,215
NET INCOME OR LOSS	67	(183)	(17)	3,058	2,937	5,862
CAPITAL CONTRIBUTIONS	232	125	25	98	497	977
PLANT, PROPERTY AND EQUIPMENT:						
Additions	1,738	57	33	99	962	2,889
Deletions			8	11		19
NET WORKING CAPITAL	2,088	489		7,718	11,952	22,247
TOTAL ASSETS	16,293	1,025	637	13,001	56,201	87,157
TOTAL EQUITY	16,041	344	94	12,328	49,033	77,840
LONG TERM LIABILITIES	56	279		143	5,564	6,042

11. INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual Fund interfund receivable and payable balances at June 30, 1984 were:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$26,457,707	\$ 6,944,089
Special Revenue Funds:		
Road Fund	1,355,713	2,706,282
Deferred Compensation Investment Fund	214,559	6,097
Survey Monument Preservation Fund		20
Park Land Dedication Fund	136,260	83,081
Grazing Lands Fund	2,181	
County Fish & Game Propagation Fund	2,271	
County Library Fund	187,702	110,590
Federal Revenue Sharing Fund	346,211	3,528,873
Special Aviation Fund	7,439	5,085
County Service Area Funds	131,142	31,304
Flood Control District Funds	147,682	142,648
Housing Authority Fund	125,254	141,571
Other Special District Funds	104,072	425,207
Debt Service Fund	1,200	
Capital Project Funds	1,088,787	849,755
Enterprise Funds	1,882,482	1,240,892
Internal Service Funds	1,918,966	541,840
Agency Funds:		
Property Tax Collection Funds	2,166,334	21,503,576
County Departments Funds	2,967,495	5,315,269
Special Purpose Funds	6,511,278	6,108,356
Employees' Retirement System Fund	3,362,479	
Funds Held for Special & School Districts	<u>837,393</u>	<u>270,076</u>
Total	<u>\$49,954,619</u>	<u>\$49,954,619</u>

COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP
STATEMENTS AND SCHEDULES

GENERAL FUND

BALANCE SHEET

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES

STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES

COMBINING STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS)
AND ACTUAL

STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL -
BY FUND

DEBT SERVICE FUND

BALANCE SHEET

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL

CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES

COMBINING STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS)
AND ACTUAL

STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL -
BY FUND

ENTERPRISE FUNDS

COMBINING BALANCE SHEET

COMBINING STATEMENT OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

COMBINING STATEMENT OF CONTRIBUTED CAPITAL

INTERNAL SERVICE FUNDS

COMBINING BALANCE SHEET

COMBINING STATEMENT OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

COMBINING STATEMENT OF CONTRIBUTED CAPITAL AGENCY FUNDS

COMBINING BALANCE SHEET

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ACCOUNT GROUPS

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY

STATEMENT OF GENERAL LONG TERM DEBT PAYABLE

SCHEDULES

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - GENERAL, SPECIAL REVENUE,

DEBT SERVICE, CAPITAL PROJECTS, ENTERPRISE, AND INTERNAL SERVICE FUNDS

SCHEDULE OF REVENUE - ESTIMATED AND ACTUAL - GENERAL FUND

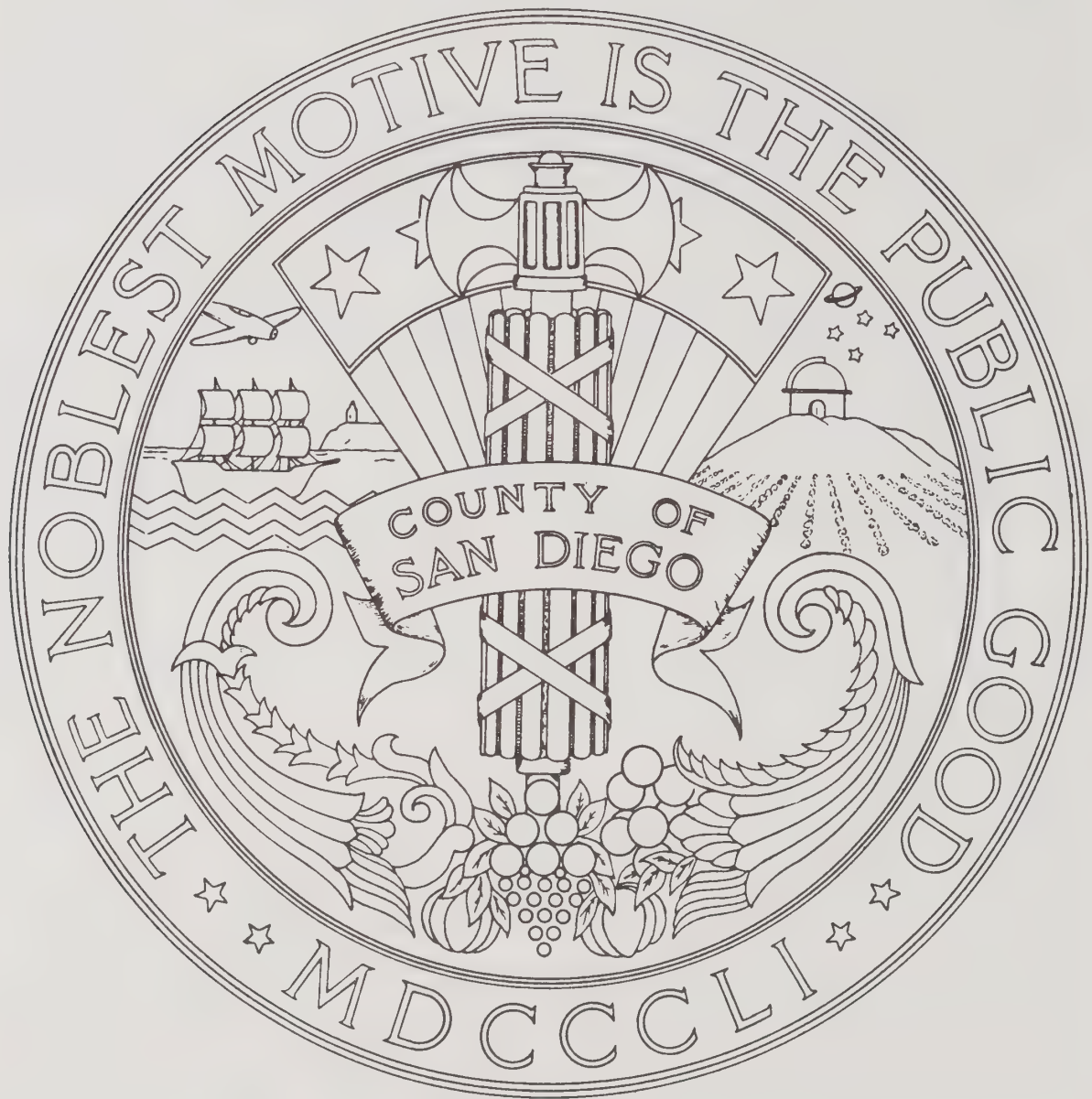
SCHEDULE OF EXPENDITURES BY DEPARTMENT - GENERAL FUND

SCHEDULE OF INTERFUND ACCOUNTS - ALL FUNDS

SCHEDULE OF INVESTMENTS - AGENCY FUNDS

SCHEDULE OF TAXES AND BENEFIT CHARGES RECEIVABLE

COMBINED SCHEDULE OF CONTRIBUTED CAPITAL-ALL PROPRIETARY FUND TYPES



GENERAL FUND

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES, LICENSES AND PERMITS, FINES, FORFEITURES AND PENALTIES, USE OF MONEY AND PROPERTY, AID FROM OTHER GOVERNMENTAL AGENCIES, CHARGES FOR CURRENT SERVICES, AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENTAL, PUBLIC PROTECTION, PUBLIC WAYS AND FACILITIES, HEALTH AND SANITATION, PUBLIC ASSISTANCE, EDUCATION, AND RECREATIONAL AND CULTURAL SERVICES. APPROPRIATIONS ARE MADE FROM THE FUND ANNUALLY. THE FUND WILL CONTINUE TO EXIST INDEFINITELY.

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
BALANCE SHEET
June 30, 1984
With Comparative Figures for June 30, 1983

	<u>STATEMENT 2</u>	
ASSETS	<u>1984</u>	<u>1983</u>
Cash with County Treasurer	\$ 9,882,740	9,270,042
Collections in Transit	160,382	324,910
Imprest Cash	67,025	64,525
Due from Other Funds (Schedule 4)	26,457,707	22,322,242
Accounts and Notes Receivable, net of allowance \$2,865,708 in 1984 (\$4,912,133 in 1983)	26,816,444	32,621,271
Inventory of Material and Supplies, at Cost	15,466,354	14,092,971
Due from Other Funds - Loans	109,634	172,701
Taxes Receivable (Schedule 6)	16,372,542	16,122,778
Deposits with Others	<u>15,000</u>	<u>15,000</u>
Total Assets	<u>\$95,347,828</u>	<u>95,006,440</u>
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	\$24,287,286	17,807,147
Accrued Payroll	6,699,682	15,648,985
Due to Other Funds (Schedule 4)	6,944,089	16,800,654
Deferred Property Tax Revenue (Schedule 6)	14,598,861	14,448,537
Other Deferred Revenue	<u>22,029</u>	<u></u>
Total Liabilities	<u>52,551,947</u>	<u>64,705,323</u>
Fund Equity		
Fund Balances:		
Reserved for Encumbrances	12,681,544	10,440,783
Reserved for Loans to Other Funds	70,457	81,897
Reserved for Deposits with Others	15,000	15,000
Reserved for Inventory of Material and Supplies	15,466,354	14,092,971
Unreserved	<u>14,562,526</u>	<u>5,670,466</u>
Total Fund Equity (Statement 2A)	<u>42,795,881</u>	<u>30,301,117</u>
Total Liabilities and Fund Equity	<u>\$95,347,828</u>	<u>95,006,440</u>
	(Statement 1A)	

See Notes to Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1984
With Comparative Figures for Year Ended June 30, 1983

	STATEMENT 2A	
	<u>1984</u>	<u>1983</u>
Revenue:		
Taxes	\$172,547,738	151,560,964
Licenses, Permits, and Franchises	10,460,739	7,474,129
Fines, Forfeitures, and Penalties	7,302,192	5,794,427
Revenue from use of Money and Property	15,988,528	14,686,141
Aid from Other Governmental Agencies - State	260,996,218	240,488,837
Aid from Other Governmental Agencies - Federal	157,055,595	161,093,058
Aid from Other Governmental Agencies - Other	1,063,629	515,967
Charges for Current Services	53,776,954	46,261,490
Other Revenue	<u>12,108,292</u>	<u>5,502,705</u>
Total Revenue (Schedule 2)	<u>691,299,885</u>	<u>633,377,718</u>
Expenditures:		
General	109,545,086	103,541,838
Public Protection	163,001,444	149,730,861
Public Ways and Facilities	1,744,471	1,364,556
Health and Sanitation	99,672,182	81,229,738
Public Assistance	302,702,665	293,738,568
Education	158,509	147,452
Recreational and Cultural	<u>3,478,421</u>	<u>2,365,290</u>
Total Expenditures (Schedule 3)	<u>680,302,778</u>	<u>632,118,303</u>
Excess of Revenue over Expenditures	<u>10,997,107</u>	<u>1,259,415</u>
Other Financing Sources (Uses)		
Issuance of Lease Purchases	836,981	
Operating Transfers In	13,312,230	12,746,033
Operating Transfers (Out)	<u>(14,060,398)</u>	<u>(6,815,739)</u>
Total Other Financing Sources (Uses)	<u>88,813</u>	<u>5,930,294</u>
Excess of Revenue over Expenditures and Other Financing Sources (Uses)	11,085,920	7,189,709
Fund Balances - Beginning of Year	30,301,117	21,924,069
Residual Equity Transfer from Other Fund	35,461	1,471
Increase in:		
Reserve for Inventory of Material and Supplies	<u>1,373,383</u>	<u>1,185,866</u>
Fund Balances - End of Year (Statement 2)	<u>\$ 42,795,881</u>	<u>30,301,117</u>

See Notes to Financial Statements

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 2B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	\$172,547,738		172,547,738	171,856,696	691,042
Licenses, Permits, and Franchises	10,460,739		10,460,739	10,482,882	(22,143)
Fines, Forfeitures, and Penalties	7,302,192		7,302,192	7,178,031	124,161
Revenue from Use of Money and Property	15,988,528		15,988,528	13,293,486	2,695,042
Aid from Other Governmental Agencies - State	260,996,218		260,996,218	267,966,153	(6,969,935)
Aid from Other Governmental Agencies - Federal	157,055,595		157,055,595	166,788,403	(9,732,808)
Aid from Other Governmental Agencies - Other	1,063,629		1,063,629	1,040,518	23,111
Charges for Current Service	53,776,954		53,776,954	52,627,578	1,149,376
Other Revenue	12,108,292		12,108,292	11,598,880	509,412
Total Revenue (Schedule 2)	691,299,885		691,299,885	702,832,627	(11,532,742)
Expenditures:					
General:					
Legislative and Administrative:					
Supervisor, District #1					
Salaries and Employee Benefits	268,042		268,042	271,535	3,492
Services and Supplies	10,565	5,164	15,729	17,920	2,190
Total	278,608	5,164	283,772	289,455	5,682
Supervisor, District #2					
Salaries and Employee Benefits	233,828		233,828	235,937	2,110
Services and Supplies	4,133		4,133	5,889	1,755
Total	237,961		237,961	241,828	3,866
Supervisor, District #3					
Salaries and Employee Benefits	209,099		209,099	251,200	42,100
Services and Supplies	19,564	175	19,739	22,061	2,321
Total	228,663	175	228,838	273,261	44,422
Supervisor, District #4					
Salaries and Employee Benefits	257,880		257,880	267,004	9,123
Services and Supplies	17,783	1,147	18,930	19,891	960
Total	275,663	1,147	276,810	286,895	10,084
Supervisor, District #5					
Salaries and Employee Benefits	254,250		254,250	266,659	12,408
Services and Supplies	8,965	1,488	10,454	10,646	192
Total	263,215	1,488	264,704	277,305	12,601
Board of Supervisors					
- General					
Salaries and Employee Benefits	52,753		52,753	56,301	3,547
Services and Supplies	7,877	43	7,921	8,274	352
Total	60,631	43	60,675	64,575	3,899

See Notes to Financial Statements

Continued on next page

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (cont'd)					
Legislative and Administrative: (cont'd)					
Clerk, Board of Supervisors					
Salaries and Employee					
Benefits	\$ 891,327		891,327	949,914	58,586
Services and Supplies	84,058	14,296	98,354	113,246	14,892
Total	975,385	14,296	989,681	1,063,160	73,478
Chief Administrative Officer					
Salaries and Employee					
Benefits	2,840,746		2,840,746	2,896,631	55,886
Services and Supplies	1,487,403	1,137,682	2,625,085	2,627,870	2,784
Other Charges	500,968	374,168	875,136	876,636	1,500
Total	4,829,117	1,511,850	6,340,967	6,401,137	60,170
Housing & Community Develop- ment					
Salaries and Employee					
Benefits	1,619,373		1,619,373	1,719,943	100,569
Services and Supplies	3,172,006	3,052,148	6,224,154	9,918,775	3,694,620
Other Charges	1,032,934	2,301,320	3,334,254	4,205,570	871,316
Expenditure Transfer		(5,348,386)	(5,348,386)		5,348,386
Total	5,824,314	5,082	5,829,396	15,844,289	10,014,892
Planning & Land Use					
Salaries and Employee					
Benefits	5,368,680		5,368,680	5,384,028	15,348
Services and Supplies	432,818	240,650	673,468	696,530	23,062
Expenditure Transfer	(1,086)		(1,086)		1,086
Total	5,800,412	240,650	6,041,062	6,080,559	39,497
Total Legislative & Administrative	18,773,970	1,779,898	20,553,868	30,822,467	10,268,599
Finance:					
Auditor and Controller					
Salaries and Employee					
Benefits	4,393,904		4,393,904	4,570,769	176,865
Services and Supplies	371,372	25,197	396,569	403,504	6,935
Other Charges	2,314		2,314	6,800	4,486
Interest	8,822,775	56,337	8,879,112	8,879,200	88
Total	13,590,365	81,534	13,671,899	13,860,273	188,374
Assessor					
Salaries and Employee					
Benefits	6,239,303		6,239,303	6,270,105	30,803
Services and Supplies	343,596	77,718	421,314	421,746	432
Fixed Assets				50,000	50,000
Total	6,582,899	77,718	6,660,617	6,741,852	81,235

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 28 (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (cont'd)					
Finance: (cont'd)					
Treasurer-Tax Collector					
Salaries and Employee					
Benefits	\$ 1,905,226		1,905,226	1,926,536	21,310
Services and Supplies	577,971	131,278	709,249	793,365	84,116
Total	2,483,197	131,278	2,614,475	2,719,902	105,427
Purchasing Agent					
Salaries and Employee					
Benefits	1,100,195		1,100,195	1,127,751	27,555
Services and Supplies	85,083	7,578	92,661	92,741	80
Fixed Assets	692,050	839,258	1,531,308	1,704,643	173,335
Total	1,877,328	846,836	2,724,164	2,925,135	200,970
Revenue and Recovery					
Salaries and Employee					
Benefits	4,848,363		4,848,363	4,885,148	36,786
Services and Supplies	178,465	2,609	181,074	185,287	4,213
Total	5,026,828	2,609	5,029,437	5,070,436	41,000
Total Finance	29,560,617	1,139,975	30,700,592	31,317,598	617,006
Counsel:					
County Counsel					
Salaries and Employee					
Benefits	2,211,688		2,211,688	2,275,144	63,455
Services and Supplies	2,765,682	33,286	2,798,968	2,799,013	44
Total Counsel	4,977,370	33,286	5,010,657	5,074,157	63,500
Personnel:					
Office of Employee Services					
Salaries and Employee					
Benefits	5,623,938	359,828	5,983,767	6,163,180	179,413
Services and Supplies	2,125,650	79,012	2,204,662	2,229,613	24,951
Expenditure Transfer	(5,611,757)		(5,611,757)	(5,802,312)	(190,555)
Total	2,137,831	438,840	2,576,672	2,590,481	13,809
Civil Service Commission					
Salaries and Employee					
Benefits	157,716		157,716	163,323	5,607
Services and Supplies	18,828	1,120	19,948	22,558	2,610
Total	176,544	1,120	177,664	185,881	8,217
Total Personnel	2,314,376	439,960	2,754,336	2,776,362	22,026

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (cont'd)					
Elections:					
Registrar of Voters					
Salaries and Employee					
Benefits	\$ 1,992,670		1,992,670	2,037,739	45,069
Services and Supplies	<u>2,608,744</u>	<u>26,083</u>	<u>2,634,827</u>	<u>2,686,564</u>	<u>51,736</u>
Total Elections	<u>4,601,414</u>	<u>26,083</u>	<u>4,627,498</u>	<u>4,724,303</u>	<u>96,805</u>
Property Management:					
General Services					
Salaries and Employee					
Benefits	13,227,610		13,227,610	13,344,786	117,176
Services and Supplies	22,620,441	567,194	23,187,636	23,723,796	536,159
Fixed Assets	1,158,537	(398,974)	759,563	790,793	31,229
Expenditure Transfer	<u>(1,211,208)</u>		<u>(1,211,208)</u>	<u>(1,830,008)</u>	<u>(618,799)</u>
Total	<u>35,795,380</u>	<u>168,220</u>	<u>35,963,601</u>	<u>36,029,367</u>	<u>65,765</u>
Property Management					
Services and Supplies	4,135,772	742,796	4,878,567	5,645,942	767,375
Expenditure Transfer		<u>(441,438)</u>	<u>(441,438)</u>		<u>441,438</u>
Total	<u>4,135,772</u>	<u>301,358</u>	<u>4,437,129</u>	<u>5,645,942</u>	<u>1,208,813</u>
Total Property Management	<u>39,931,152</u>	<u>469,578</u>	<u>40,400,730</u>	<u>41,675,309</u>	<u>1,274,579</u>
Other General:					
Equal Opportunity Management					
Salaries and Employee					
Benefits	120,103		120,103	124,603	4,500
Services and Supplies	<u>6,069</u>	<u>21,179</u>	<u>27,248</u>	<u>28,712</u>	<u>1,464</u>
Total	<u>126,172</u>	<u>21,179</u>	<u>147,351</u>	<u>153,316</u>	<u>5,964</u>
Electronic Data Processing					
Salaries and Employee					
Benefits	5,648,486		5,648,486	5,678,235	29,750
Services and Supplies	3,611,529	1,138,278	4,749,807	5,104,355	354,548
Fixed Assets		<u>17,100</u>	<u>17,100</u>	<u>17,100</u>	
Total	<u>9,260,015</u>	<u>1,155,378</u>	<u>10,415,393</u>	<u>10,799,691</u>	<u>384,298</u>
Contingency Reserve					
Reserves				<u>3,870,013</u>	<u>3,870,013</u>
Total Other General	<u>9,386,187</u>	<u>1,176,557</u>	<u>10,562,744</u>	<u>14,823,020</u>	<u>4,260,276</u>
Total General	<u>109,545,086</u>	<u>5,065,337</u>	<u>114,610,425</u>	<u>131,213,216</u>	<u>16,602,791</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection:					
Judicial:					
Superior Court					
Salaries and Employee					
Benefits	\$ 6,242,765		6,242,765	6,269,912	27,146
Services and Supplies	<u>2,137,378</u>	<u>29,534</u>	<u>2,166,913</u>	<u>2,184,489</u>	<u>17,576</u>
Total	<u>8,380,144</u>	<u>29,534</u>	<u>8,409,679</u>	<u>8,454,402</u>	<u>44,722</u>
El Cajon Municipal Court					
Salaries and Employee					
Benefits	2,276,768		2,276,768	2,288,876	12,107
Services and Supplies	<u>194,195</u>	<u>6,363</u>	<u>200,559</u>	<u>212,305</u>	<u>11,746</u>
Total	<u>2,470,964</u>	<u>6,363</u>	<u>2,477,327</u>	<u>2,501,181</u>	<u>23,854</u>
North County Municipal Court					
Salaries and Employee					
Benefits	2,579,436		2,579,436	2,732,871	153,434
Services and Supplies	<u>250,379</u>	<u>13,148</u>	<u>263,528</u>	<u>275,949</u>	<u>12,420</u>
Total	<u>2,829,816</u>	<u>13,148</u>	<u>2,842,965</u>	<u>3,008,820</u>	<u>165,854</u>
South Bay Municipal Court					
Salaries and Employee					
Benefits	1,642,629		1,642,629	1,648,821	6,191
Services and Supplies	<u>236,357</u>	<u>2,189</u>	<u>238,547</u>	<u>239,163</u>	<u>616</u>
Total	<u>1,878,986</u>	<u>2,189</u>	<u>1,881,176</u>	<u>1,887,984</u>	<u>6,808</u>
San Diego Municipal Court					
Salaries and Employee					
Benefits	7,612,186		7,612,186	7,677,758	65,572
Services and Supplies	<u>686,700</u>	<u>16,183</u>	<u>702,884</u>	<u>705,997</u>	<u>3,112</u>
Total	<u>8,298,887</u>	<u>16,183</u>	<u>8,315,071</u>	<u>8,383,756</u>	<u>68,684</u>
Grand Jury					
Services and Supplies	<u>96,819</u>		<u>96,819</u>	<u>114,200</u>	<u>17,380</u>
County Clerk					
Salaries and Employee					
Benefits	4,621,671		4,621,671	4,672,094	50,422
Services and Supplies	<u>282,414</u>	<u>50,214</u>	<u>332,629</u>	<u>332,785</u>	<u>156</u>
Total	<u>4,904,086</u>	<u>50,214</u>	<u>4,954,301</u>	<u>5,004,879</u>	<u>50,578</u>
District Attorney					
Salaries and Employee					
Benefits	15,597,356		15,597,356	15,615,341	17,985
Services and Supplies	<u>1,170,303</u>	<u>51,893</u>	<u>1,222,197</u>	<u>1,245,509</u>	<u>23,312</u>
Total	<u>16,767,659</u>	<u>51,893</u>	<u>16,819,553</u>	<u>16,860,850</u>	<u>41,297</u>

See Notes to Financial Statements

Continued on next page

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (cont'd)					
Judicial: (cont'd)					
Office of Defender Services					
Salaries and Employee					
Benefits	\$ 234,193		234,193	303,348	69,154
Services and Supplies	9,533,406	1,047,516	10,580,922	10,590,358	9,435
Total	9,767,600	1,047,516	10,815,116	10,893,706	78,589
Total Judicial	55,394,966	1,217,045	56,612,011	57,109,782	497,770
Police Protection:					
Sheriff					
Salaries and Employee					
Benefits	48,443,222		48,443,222	48,618,316	175,094
Services and Supplies	5,101,549	371,994	5,473,543	5,499,036	25,493
Other Charges	1,209,016	85,839	1,294,855	1,332,611	37,755
Total	54,753,788	457,833	55,211,621	55,449,964	238,343
Marshal					
Salaries and Employee					
Benefits	8,777,875		8,777,875	8,850,754	72,878
Services and Supplies	166,772	17,469	184,241	188,540	4,298
Total	8,944,647	17,469	8,962,116	9,039,294	77,177
Total Police Protection	63,698,436	475,302	64,173,738	64,489,259	315,520
Detention and Correction:					
Probation					
Salaries and Employee					
Benefits	25,856,184	2,838	25,859,023	25,978,939	119,915
Services and Supplies	2,095,767	90,879	2,186,647	2,418,070	231,422
Other Charges	148,813	57,553	206,366	243,923	37,556
Total Detention and Correction	28,100,766	151,271	28,252,037	28,640,932	388,895
Protective Inspection:					
Animal Control					
Salaries and Employee					
Benefits	2,025,947		2,025,947	2,294,066	268,118
Services and Supplies	220,087	8,242	228,330	229,122	791
Total	2,246,036	8,242	2,254,278	2,523,188	268,910
Agriculture					
Salaries and Employee					
Benefits	2,197,692		2,197,692	2,223,171	25,478
Services and Supplies	323,803	14,450	338,253	371,138	32,884
Total	2,521,496	14,450	2,535,946	2,594,309	58,363
Total Protective Inspection	4,767,532	22,693	4,790,224	5,117,498	327,274
Other Protection:					
LAFCO Administration					
Other Charges	310,275		310,275	310,275	
Recorder					
Salaries and Employee					
Benefits	1,077,474		1,077,474	1,078,938	1,463
Services and Supplies	432,230	71,295	503,525	516,126	12,600
Total	1,509,704	71,295	1,580,999	1,595,064	14,064

See Notes to Financial Statements

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FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (cont'd)					
Other Protection: (cont'd)					
Public Administrator					
Salaries and Employee					
Benefits	\$ 915,410		915,410	952,410	37,000
Services and Supplies	22,556	2,888	25,445	26,897	1,452
Other Charges	33,545		33,545	45,345	11,800
Total	<u>971,512</u>	<u>2,888</u>	<u>974,400</u>	<u>1,024,652</u>	<u>50,252</u>
Coroner					
Salaries and Employee					
Benefits	1,604,849		1,604,849	1,635,313	30,464
Services and Supplies	241,639	15,426	257,066	258,690	1,624
Total	<u>1,846,489</u>	<u>15,426</u>	<u>1,861,915</u>	<u>1,894,004</u>	<u>32,088</u>
Area Agency on Aging					
Salaries & Employee					
Benefits	1,272,564		1,272,564	1,370,944	98,380
Services and Supplies	5,134,008	341,606	5,475,615	5,876,552	400,937
Fixed Assets	1,803	16,033	17,836	21,116	3,279
Expenditure Transfer	(6,614)		(6,614)		6,614
Total	<u>6,401,763</u>	<u>357,639</u>	<u>6,759,402</u>	<u>7,268,613</u>	<u>509,210</u>
Total Other Protection	<u>11,039,743</u>	<u>447,250</u>	<u>11,486,993</u>	<u>12,092,609</u>	<u>605,615</u>
Total Public Protection	<u>163,001,443</u>	<u>2,313,562</u>	<u>165,315,004</u>	<u>167,450,081</u>	<u>2,135,076</u>
Public Ways and Facilities:					
Public Ways					
Public Works-Transportation					
Services and Supplies	1,704,471	134,968	1,839,439	2,065,470	226,031
Other Charges	40,000		40,000	40,000	
Expenditure Transfer		(95,317)	(95,317)		95,317
Total Public Ways and					
Facilities	<u>1,744,471</u>	<u>39,651</u>	<u>1,784,122</u>	<u>2,105,470</u>	<u>321,348</u>
Health and Sanitation:					
Sanitation:					
Public Works-Sanitation					
Services and Supplies	627,111	3,906	631,017	730,973	99,956
Health Care:					
Health Services					
Salaries and Employee					
Benefits	37,757,059		37,757,059	37,760,219	3,159
Services and Supplies	54,174,298	1,303,950	55,478,248	56,350,008	871,760
Other Charges	6,721,776	21,050	6,742,826	9,172,819	2,429,993
Fixed Assets	391,937	484,755	876,692	955,632	78,939
Total Health Care	<u>99,045,071</u>	<u>1,809,755</u>	<u>100,854,826</u>	<u>104,238,680</u>	<u>3,383,853</u>
Total Health & Sanitation	<u>99,672,182</u>	<u>1,813,661</u>	<u>101,485,843</u>	<u>104,969,653</u>	<u>3,483,809</u>

See Notes to Financial Statements

Continued on next page

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Assistance:					
Administration:					
Social Services					
Salaries and Employee					
Benefits	\$ 52,432,093		52,432,093	53,651,807	1,219,714
Services and Supplies	17,875,585	1,194,203	19,069,789	20,765,711	1,695,922
Other Charges	232,358,958	16,250	232,375,208	233,460,308	1,085,099
Fixed Assets	36,027	196,246	232,274	238,461	6,186
Expenditure Transfer		(236,845)	(236,845)		236,845
Total Public Assistance	<u>302,702,665</u>	<u>1,169,855</u>	<u>303,872,520</u>	<u>308,116,288</u>	<u>4,243,768</u>
Education:					
Agricultural Education:					
Farm Advisor					
Salaries and Employee					
Benefits	143,844		143,844	172,717	28,872
Services and Supplies	<u>14,664</u>		<u>14,664</u>	<u>15,046</u>	<u>382</u>
Total Education	<u>158,509</u>		<u>158,509</u>	<u>187,764</u>	<u>29,254</u>
Recreational and Cultural Services:					
Recreational Facilities:					
Parks and Recreation					
Salaries and Employee					
Benefits	3,101,777		3,101,777	3,119,519	17,741
Services and Supplies	385,334	28,238	413,573	413,573	
Other Charges		99,386	99,386	99,386	
Expenditure Transfer	<u>(8,691)</u>		<u>(8,691)</u>		<u>8,691</u>
Total Recreational and Cultural Services	<u>3,478,421</u>	<u>127,625</u>	<u>3,606,046</u>	<u>3,632,479</u>	<u>26,432</u>
Total Expenditures	<u>680,302,778</u>	<u>10,529,700</u>	<u>690,832,478</u>	<u>717,674,962</u>	<u>26,842,484</u>
Excess of Revenues Over (Under) Expenditures	<u>10,997,107</u>	<u>(10,529,700)</u>	<u>467,407</u>	<u>(14,842,335)</u>	<u>15,309,742</u>
Other Financing (Uses):					
Issuance of Lease Purchases	836,981	(836,981)			
Operating Transfers In	13,312,230		13,312,230	13,926,279	(614,049)
Operating Transfers (Out)	<u>(14,060,398)</u>	<u>(1,314,862)</u>	<u>(15,375,260)</u>	<u>(15,725,376)</u>	<u>350,116</u>
Total Other Financing Sources (Uses)	<u>88,813</u>	<u>(2,151,843)</u>	<u>(2,063,030)</u>	<u>(1,799,097)</u>	<u>(263,933)</u>
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)	<u>\$ 11,085,920</u>	<u>(12,681,543)</u>	<u>(1,595,623)</u>	<u>(16,641,432)</u>	<u>15,045,809</u>

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. Additionally, long term capital lease obligations are not budgeted as an expenditure and source of funds in the year the asset is acquired and deposits with other governmental agencies are budgeted as expenditures in the year deposited. For purposes of this statement, actual GAAP expenditures have been adjusted to include encumbrances outstanding at year end and deposits with other governmental agencies, if any, treated as budgeted expenditures in the year incurred, and to exclude long term capital leases recorded as long term obligations of the County.

See Notes to Financial Statements

SPECIAL REVENUE FUNDS

ROAD FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR MAINTENANCE AND CONSTRUCTION OF ROADWAYS AND FOR SPECIALIZED ENGINEERING SERVICES TO OTHER GOVERNMENTAL UNITS AND THE PUBLIC. REVENUES CONSIST PRIMARILY OF THE COUNTY'S SHARE OF STATE HIGHWAY USER TAXES AND ARE SUPPLEMENTED BY FEDERAL FUNDS, VEHICLE CODE FINES, AND FEES AND REIMBURSEMENTS FOR ENGINEERING SERVICES PROVIDED.

DEFERRED COMPENSATION INVESTMENT FUND

THIS FUND WAS ESTABLISHED TO PROVIDE THE OPPORTUNITY FOR ALL OFFICERS AND FULL TIME EMPLOYEES OF THE COUNTY OF SAN DIEGO TO DEFER A SPECIFIED AMOUNT OF CURRENT EARNED INCOME (WAGES) AND TO RECEIVE THE PAYMENT OF SUCH DEFERRED AMOUNTS AND ANY ACCUMULATIONS (EARNINGS) THEREON AT A LATER DATE.

SURVEY MONUMENT FUND

THIS FUND WAS ESTABLISHED TO RECEIVE A USER FEE AS A CONDITION PRECEDENT TO THE RECORDING OF GRANT DEEDS CONVEYING REAL PROPERTY BY THE COUNTY RECORDER AND TO PAY EXPENSES AUTHORIZED BY THE COUNTY SURVEYOR IN RETRACEMENT OR REMONUMENT SURVEY OF MAJOR HISTORICAL LAND DIVISION LINES.

GRAZING LAND FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXTEND THE COUNTY'S SHARE OF GRAZING LAND LEASE REVENUES COLLECTED BY THE FEDERAL BUREAU OF LAND MANAGEMENT. EXPENDITURES ARE RECOMMENDED BY THE GRAZING ADVISORY BOARD FOR IMPROVEMENTS TO THE LAND.

FISH AND GAME PROPAGATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S 50% SHARE OF COURT FINES LEVIED FOR VIOLATIONS OF FISH AND GAME LAWS WITHIN THE COUNTY. THE STATE OF CALIFORNIA RECEIVES THE OTHER 50% SHARE AS WELL AS ADMINISTRATIVE EXPENSES. THE FISH AND WILDLIFE COMMITTEE RECOMMENDS EXPENDITURES FROM THE FUND THAT WILL IMPROVE THE HABITAT FOR WILDLIFE PROPAGATION.

COUNTY LIBRARY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE LIBRARY SERVICES FOR THE UNINCORPORATED AREA AS WELL AS SOME OF THE INCORPORATED CITIES WITHIN THE COUNTY. THE COUNTY LIBRARY NOW OPERATES A HEADQUARTERS, 22 BRANCHES AND 2 BOOKMOBILES. PROPERTY TAXES PROVIDE MOST OF THE FUND'S REVENUES. FEDERAL AID, STATE AID AND FINES PROVIDE THE REMAINING REVENUES.

SPECIAL AVIATION FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR AIRPORT AND AVIATION PURPOSE CAPITAL IMPROVEMENTS INCLUDING REPAIRS OR REPLACEMENT OF CAPITAL ITEMS. REVENUES CONSIST OF AN ANNUAL ALLOCATION FOR EACH COUNTY OPERATED AIRPORT FROM THE STATE OF CALIFORNIA AS WELL AS ACQUISITION AND DEVELOPMENT FUNDS PROVIDED BY THE STATE FOR SPECIAL PROJECTS WITH PARTIAL MATCHING FROM THE COUNTY GENERAL FUND.

CABLE TV FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUE EARNED AND EXPENDITURES MADE FOR CABLE TELEVISION RELATED PROJECTS APPROPRIATED FOR THE BENEFIT OF THE CABLE SUBSCRIBERS WHO HAVE PAID THE USER FEES FOR THIS FUND.

PARK LAND DEDICATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND SPECIAL PARK LAND DEDICATION FEES CHARGED TO DEVELOPERS OF LAND AS A CONDITION FOR APPROVAL OF ANY DEVELOPMENT. THE FEES ARE THEN USED FOR THE PURCHASE OF LAND AND THE DEVELOPMENT OF LAND FOR PARK OR RECREATIONAL FACILITIES. THESE FACILITIES SERVE THE FUTURE RESIDENTS OF SUCH DEVELOPMENTS. IN LIEU OF THE PAYMENT OF THESE FEES, THE DEVELOPER MAY DEDICATE LAND FOR PARK OR RECREATIONAL FACILITIES.

FEDERAL REVENUE SHARING FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S SHARE OF FEDERAL REVENUE SHARING FUNDS. THE FUNDS ARE DISTRIBUTED TO LOCAL AGENCIES FROM THE FEDERAL GOVERNMENT BASED ON A FORMULA COMPOSED OF POPULATION, RELATIVE INCOME FACTOR AND GENERAL TAX EFFORT AND ARE RECORDED IN SEPARATE REVENUE ACCOUNTS FOR EACH ENTITLEMENT PERIOD.

COUNTY SERVICE AREA FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS ROAD, PARK, OR LIGHTING MAINTENANCE, FIRE PROTECTION, OR AMBULANCE SERVICE TO SPECIFIC AREAS IN THE COUNTY. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES IN THE AREA BENEFITED, OR BY SPECIAL ASSESSMENT LEVIED ON SPECIFIC PROPERTIES.

FLOOD CONTROL DISTRICT FUNDS

THESE FUNDS WERE ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING FLOOD CONTROL IN THE COUNTY. THEY ARE FINANCED PRIMARILY BY AD VALOREM PROPERTY TAXES AND FEDERAL GRANTS.

HOUSING AUTHORITY FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING DECENT HOUSING IN A SUITABLE ENVIRONMENT FOR INDIVIDUALS WHO CANNOT AFFORD STANDARD PRIVATE HOUSING. CONTRACTS WITH THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROVIDE THE MAJOR FUNDING SOURCES.

OTHER SPECIAL DISTRICT FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS LIGHTING, PARK, OR DRAINAGE MAINTENANCE, OR AIR POLLUTION CONTROL. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES OR SPECIAL ASSESSMENTS IN THE AREAS BENEFITED, OR BY FEES FOR SERVICES.

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1984
With Comparative Figures for June 30, 1983

STATEMENT 3

ASSETS	ROAD	DEFERRED COMPENSATION INVESTMENT	SURVEY MONUMENT PRESERVATION	GRAZING LAND
Cash with County Treasurer	\$ 8,978,143	7,598,178	109,793	76,968
Cash with Fiscal Agent		4,235,053		
Collections in Transit	3,279		1,680	
Imprest Cash	2,000			
Due from Other Funds (Schedule 4)	1,355,713	214,559		2,181
Accounts and Notes Receivable, Net*	2,471,637			
Inventory of Material and Supplies	1,287,526			
Taxes Receivable (Schedule 6)				
Deposits with Others	445,445			
Total Assets	<u>\$14,543,746</u>	<u>12,047,791</u>	<u>111,473</u>	<u>79,150</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	\$ 234,989			
Accrued Payroll	407,558			
Due to Other Funds (Schedule 4)	2,706,282	6,097	20	
Deposits from Others	513,895			
Deferred Property Tax Revenue (Schedule 6)				
Other Deferred Revenue	1,809,186			
Total Liabilities	<u>5,671,912</u>	<u>6,097</u>	<u>20</u>	
Fund Equity				
Fund Balances:				
Reserve for Encumbrances	3,238,377			
Reserve for Deposits with Others	445,445			
Reserve for Inventory of Material and Supplies	302,866			
Reserve for Deferred Compensation		12,041,694		
Unreserved	4,885,145		111,453	79,150
Total Fund Equity (Statement 3A)	<u>8,871,835</u>	<u>12,041,694</u>	<u>111,453</u>	<u>79,150</u>
Total Liabilities and Fund Equity	<u>\$14,543,746</u>	<u>12,047,791</u>	<u>111,473</u>	<u>79,150</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1984
With Comparative Figures for June 30, 1983

STATEMENT 3 (cont'd)

ASSETS	FISH & GAME PROPAGATION	COUNTY LIBRARY	SPECIAL AVIATION	CABLE TV
Cash with County Treasurer	\$ 25,596	1,075,369	242,533	554,124
Cash with Fiscal Agent				
Collections in Transit		2,620		
Imprest Cash		1,000		
Due from Other Funds (Schedule 4)	2,271	187,702	7,439	
Accounts and Notes Receivable, Net*		1,000		
Inventory of Material and Supplies		682,815		
Taxes Receivable (Schedule 6)		372,725		
Deposits with Others				
Total Assets	\$ 27,867	2,323,232	249,973	554,124
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	\$ 28	87,920	1,478	4,531
Accrued Payroll		78,752		1,837
Due to Other Funds (Schedule 4)		110,590	5,085	
Deposits from Others				
Deferred Property Tax Revenue (Schedule 6)		333,129		
Other Deferred Revenue				
Total Liabilities	28	610,391	6,564	6,368
Fund Equity				
Fund Balances:				
Reserve for Encumbrances		245,295	2,150	298
Reserve for Deposits with Others				
Reserve for Inventory of Material and Supplies		682,815		
Reserve for Deferred Compensation Unreserved	27,839	784,730	241,258	547,458
Total Fund Equity (Statement 3A)	27,839	1,712,841	243,409	547,756
Total Liabilities and Fund Equity	\$ 27,867	2,323,232	249,973	554,124

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1984
With Comparative Figures for June 30, 1983

STATEMENT 3 (cont'd)

ASSETS	PARK LAND DEDICATION	FEDERAL REVENUE SHARING	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS
Cash with County Treasurer	\$ 4,858,203	410,610	2,075,392	2,298,784
Cash with Fiscal Agent				
Collections in Transit	6,040		85	
Imprest Cash			50	
Due from Other Funds (Schedule 4)	136,260	346,211	131,142	147,682
Accounts and Notes Receivable, Net*		3,101,820	2,355	80
Inventory of Material and Supplies				
Taxes Receivable (Schedule 6)			112,027	92,075
Deposits with Others				53,823
Total Assets	\$ 5,000,504	3,858,642	2,321,052	2,592,445
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	\$		179,753	55,934
Accrued Payroll			438	
Due to Other Funds (Schedule 4)	83,081	3,528,873	31,304	142,648
Deposits from Others				
Deferred Property Tax Revenue (Schedule 6)			99,704	82,304
Other Deferred Revenue				
Total Liabilities	83,081	3,528,873	311,200	280,887
Fund Equity				
Fund Balances:				
Reserve for Encumbrances	2,243,154	160,767	268,498	656,679
Reserve for Deposits with Others				53,823
Reserve for Inventory of Material and Supplies				
Reserve for Deferred Compensation Unreserved	2,674,268	169,002	1,741,353	1,601,054
Total Fund Equity (Statement 3A)	4,917,422	329,770	2,009,852	2,311,557
Total Liabilities and Fund Equity	\$ 5,000,504	3,858,642	2,321,052	2,592,445

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1984
With Comparative Figures for June 30, 1983

ASSETS	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS	STATEMENT 3 (cont'd)	
			TOTALS	
			1984	1983
Cash with County Treasurer	\$ 3,361,955	1,755,836	33,421,491	33,278,587
Cash with Fiscal Agent			4,235,053	1,855,774
Collections in Transit			13,704	4,983
Imprest Cash		450	3,500	3,500
Due from Other Funds (Schedule 4)	125,254	104,072	2,760,493	3,733,599
Accounts and Notes Receivable, Net*	2,735,641	50,033	8,362,567	8,088,161
Inventory of Material and Supplies		142,187	2,112,528	2,495,092
Taxes Receivable (Schedule 6)		4,609	581,436	670,029
Deposits with Others			499,269	4,165,059
Total Assets	<u>\$ 6,222,851</u>	<u>2,057,187</u>	<u>51,990,043</u>	<u>54,294,787</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	\$ 116,671	113,053	794,362	3,873,980
Accrued Payroll		64,198	552,784	1,124,078
Due to Other Funds (Schedule 4)	141,571	425,207	7,180,763	6,207,580
Deposits from Others	30,000		543,895	3,077,206
Deferred Property Tax Revenue (Schedule 6)		4,121	519,258	596,331
Other Deferred Revenue	<u>4,126,802</u>		<u>5,935,988</u>	<u>7,494,766</u>
Total Liabilities	<u>4,415,044</u>	<u>606,580</u>	<u>15,527,051</u>	<u>22,373,944</u>
Fund Equity				
Fund Balances:				
Reserve for Encumbrances	33,339	199,377	7,047,937	7,922,068
Reserve for Deposits with Others			499,269	4,165,059
Reserve for Inventory of Material and Supplies		142,187	1,127,868	980,752
Reserve for Deferred Compensation			12,041,694	8,434,590
Unreserved	<u>1,774,467</u>	<u>1,109,042</u>	<u>15,746,223</u>	<u>10,418,372</u>
Total Fund Equity (Statement 3A)	<u>1,807,806</u>	<u>1,450,607</u>	<u>36,462,992</u>	<u>31,920,842</u>
Total Liabilities and Fund Equity	<u>\$ 6,222,851</u>	<u>2,057,187</u>	<u>51,990,043</u>	<u>54,294,787</u>

(Statement 1A)

*Net Allowance of \$49,008, related to Road Fund and County Library.

See Notes to Financial Statements

SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 Year Ended June 30, 1984
 With Comparative Figures for Year Ended June 30, 1983

STATEMENT 3A

	ROAD	DEFERRED COMPENSATION INVESTMENT	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH AND GAME PROPAGATION
Revenue:					
Taxes	\$ 236,907				
Licenses, Permits, and Franchises	38,355				
Fines, Forfeitures, and Penalties	1,447,650				33,145
Revenue from Use of Money and Property	1,945,460			8,084	
Aid from Other Governmental Agencies - State	21,472,043				
Aid from Other Governmental Agencies - Federal	2,039,495			3,230	
Aid from Other Governmental Agencies - Other	1,596,309				
Charges for Current Services	11,476,020		119,071		
Other Revenue	699,215	3,607,104			
Total Revenue	40,951,454	3,607,104	119,071	11,314	33,145
Expenditures:					
General					
Public Protection					44,148
Public Ways and Facilities	43,513,069				
Health and Sanitation					
Public Assistance					
Education					
Recreational and Cultural			127,153		
Total Expenditures	43,513,069		127,153		44,148
Excess of Revenue over (under) Expenditures	(2,561,615)	3,607,104	(8,082)	11,314	(11,003)
Other Financing Sources (Uses)					
Operating Transfers In	21,703				
Operating Transfers (Out)	(68,683)		(16,472)		
Total Other Financing Sources (Uses)	(46,980)		(16,472)		
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	(2,608,595)	3,607,104	(24,554)	11,314	(11,003)
Fund Balances - Beginning of Year	11,488,253	8,434,590	136,007	67,836	38,842
Residual Equity Transfer (to) Other Fund					
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	(7,823)				
Fund Balances - End of Year (Statement 3)	\$ 8,871,835	12,041,694	111,453	79,150	27,839

See Notes to Financial Statements

Continued on next page

SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 Year Ended June 30, 1984
 With Comparative Figures for Year Ended June 30, 1983

STATEMENT 3A (cont'd)

	COUNTY LIBRARY	SPECIAL AVIATION	CABLE TV	PARK LAND DEDICATION	FEDERAL REVENUE SHARING
Revenue:					
Taxes	\$ 5,068,740				
Licenses, Permits, and Franchises			526,166	983,630	
Fines, Forfeitures, and Penalties					
Revenue from Use of Money and Property	73,414	24,519		490,373	163,623
Aid from Other Governmental Agencies - State	461,990	97,767			
Aid from Other Governmental Agencies - Federal					12,470,834
Aid from Other Governmental Agencies - Other	1,165				
Charges for Current Services	182,003		57	21,899	
Other Revenue	976			(639)	2,654
Total Revenue	<u>5,788,288</u>	<u>122,286</u>	<u>526,223</u>	<u>1,495,263</u>	<u>12,637,111</u>
Expenditures:					
General			166,705		
Public Protection					
Public Ways and Facilities		41,875			
Health and Sanitation					
Public Assistance					6,614
Education	5,642,248			54,544	
Recreational and Cultural					
Total Expenditures	<u>5,642,248</u>	<u>41,875</u>	<u>166,705</u>	<u>54,544</u>	<u>6,614</u>
Excess of Revenue over (under) Expenditures	<u>146,040</u>	<u>80,411</u>	<u>359,518</u>	<u>1,440,719</u>	<u>12,630,497</u>
Other Financing Sources (Uses)					
Operating Transfers In					
Operating Transfers (Out)				(721,320)	(12,921,398)
Total Other Financing Sources (Uses)				(721,320)	(12,921,398)
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	<u>146,040</u>	<u>80,411</u>	<u>359,518</u>	<u>719,399</u>	<u>(290,901)</u>
Fund Balances - Beginning of Year	1,554,049	162,998	188,238	4,198,023	620,671
Residual Equity Transfer (to) Other Fund					
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	<u>12,752</u>				
Fund Balances - End of Year (Statement 3)	<u>\$ 1,712,841</u>	<u>243,409</u>	<u>547,756</u>	<u>4,917,422</u>	<u>329,770</u>

See Notes to Financial Statements

Continued on next page

SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 Year Ended June 30, 1984
 With Comparative Figures for Year Ended June 30, 1983

STATEMENT 3A (cont'd)

	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS	TOTALS	
					1984	1983
Revenue:						
Taxes	\$ 842,162	2,446,706		454,340	9,048,855	7,882,382
Licenses, Permits, and Franchises				1,514,541	3,062,692	407,270
Fines, Forfeitures, and Penalties				122,710	1,603,505	1,337,423
Revenue from Use of Money and Property	206,017	227,939	400,895	155,664	3,695,988	3,914,204
Aid from Other Governmental Agencies - State	59,640	123,929		556,088	22,771,457	17,999,753
Aid from Other Governmental Agencies - Federal		147,752	10,337,130	641,992	25,640,433	23,838,365
Aid from Other Governmental Agencies - Other	8,072		324,973		1,930,519	549,606
Charges for Current Services	1,225,232	822,469	811,989	1,303,912	15,962,652	11,137,679
Other Revenue	118,004	63,644	305,164	4,915	4,801,037	9,181,556
Total Revenue	<u>2,459,127</u>	<u>3,832,439</u>	<u>12,180,151</u>	<u>4,754,162</u>	<u>88,517,138</u>	<u>76,248,238</u>
Expenditures:						
General			11,339,529		11,506,234	9,305,804
Public Protection	79,730	3,163,048		7,258	3,294,184	3,344,903
Public Ways and Facilities	919,689			1,196,645	45,671,278	31,120,844
Health and Sanitation	916,156			3,352,132	4,268,288	1,747
Public Assistance					6,614	-0-
Education					5,642,248	4,880,231
Recreational and Cultural	237,798			61,532	481,027	1,688,520
Total Expenditures	<u>2,153,373</u>	<u>3,163,048</u>	<u>11,339,529</u>	<u>4,617,567</u>	<u>70,869,873</u>	<u>50,342,049</u>
Excess of Revenue over (under) Expenditures	<u>305,754</u>	<u>669,391</u>	<u>840,622</u>	<u>136,595</u>	<u>17,647,265</u>	<u>25,906,189</u>
Other Financing Sources (Uses)						
Operating Transfers In	54,010			443,006	518,719	
Operating Transfers (Out)				(3,751)	(13,731,624)	(12,746,033)
Total Other Financing Sources (Uses)	<u>54,010</u>			<u>439,255</u>	<u>(13,212,905)</u>	<u>(12,746,033)</u>
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	<u>359,764</u>	<u>669,391</u>	<u>840,622</u>	<u>575,850</u>	<u>4,434,360</u>	<u>13,160,156</u>
Fund Balances - Beginning of Year	1,689,414	1,642,166	967,184	732,570	31,920,842	18,793,118
Residual Equity Transfer (to) Other Fund	(39,326)				(39,326)	(1,471)
Increase (Decrease) in: Reserve for Inventory of Material and Supplies				142,187	147,116	(30,962)
Fund Balances - End of Year (Statement 3)	<u>\$ 2,009,852</u>	<u>2,311,557</u>	<u>1,807,806</u>	<u>1,450,607</u>	<u>36,462,992</u>	<u>31,920,842</u>

See Notes to Financial Statements

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 38

	ROAD		DEFERRED COMPENSATION INVESTMENT		SURVEY MONUMENT PRESERVATION		GRAZING LAND	
	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET
Revenue:								
Taxes	\$ 236,907	506,836						
License, Permits, and Franchises	38,355	23,500						
Fines, Forfeitures, and Penalties	1,447,650	1,000,000						
Revenue from Use of Money and Property	1,945,460	2,237,314					8,084	11,900
Aid from Other Governmental Agencies - State	21,472,043	19,106,588						
Aid from Other Governmental Agencies - Federal	2,039,495	2,999,200					3,230	8,000
Aid from Other Governmental Agencies - Other	1,596,309	2,021,541						
Charges for Current Services	11,476,020	12,879,167			119,071	65,328		
Other Revenue	699,215	163,550	3,607,104					
Total Revenue	<u>40,951,454</u>	<u>40,937,696</u>	<u>3,607,104</u>		<u>119,071</u>	<u>65,328</u>	<u>11,314</u>	<u>19,900</u>
Expenditures:								
General								
Public Protection					127,153	144,492		85,900
Public Ways and Facilities	43,085,656	48,290,831						
Health and Sanitation								
Public Assistance								
Education								
Recreational and Cultural								
Total Expenditures	<u>43,085,656</u>	<u>48,290,831</u>			<u>127,153</u>	<u>144,492</u>		<u>85,900</u>
Excess of Revenue over (under) Expenditures	(2,134,202)	(7,353,135)	3,607,104		(8,082)	(79,164)	11,314	(66,000)
Other Financing Sources (Uses)								
Operating Transfers In	21,703							
Operating Transfers (Out)	(68,683)	(178,296)			(16,472)	(16,472)		
Total Other Financing Sources (Uses)	(46,980)	(178,296)			(16,472)	(16,472)		
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	<u>\$(2,181,182)</u>	<u>(7,531,431)</u>	<u>3,607,104</u>	<u>-0-</u>	<u>(24,554)</u>	<u>(95,636)</u>	<u>11,314</u>	<u>(66,000)</u>

Continued on next page

See Notes to Financial Statements

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 3B (cont'd)

	FISH AND GAME PROPAGATION		COUNTY LIBRARY		SPECIAL AVIATION	
	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET
Revenue:						
Taxes	\$		5,068,740	4,867,163		
Licenses, Permits, and Franchises						
Fines, Forfeitures, and Penalties	33,145	15,000				
Revenue from Use of Money and Property			73,414	85,701	24,519	20,049
Aid from Other Governmental Agencies - State			461,990	875,571	97,767	35,000
Aid from Other Governmental Agencies - Federal				183,861		
Aid from Other Governmental Agencies - Other			1,165			
Charges for Current Services			182,003	166,758		
Other Revenue			976			
Total Revenue	<u>33,145</u>	<u>15,000</u>	<u>5,788,288</u>	<u>6,179,054</u>	<u>122,286</u>	<u>55,049</u>
Expenditures:						
General						
Public Protection	44,148	47,850				
Public Ways and Facilities					44,025	230,719
Health and Sanitation						
Public Assistance						
Education			5,887,543	7,131,177		
Recreational and Cultural						
Total Expenditures	<u>44,148</u>	<u>47,850</u>	<u>5,887,543</u>	<u>7,131,177</u>	<u>44,025</u>	<u>230,719</u>
Excess of Revenue over (under) Expenditures	(11,003)	(32,850)	(99,255)	(952,123)	78,261	(175,670)
Other Financing Sources (Uses)						
Operating Transfers In						
Operating Transfers (Out)						
Total Other Financing Sources (Uses)						
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	<u>\$(11,003)</u>	<u>(32,850)</u>	<u>(99,255)</u>	<u>(952,123)</u>	<u>78,261</u>	<u>(175,670)</u>

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 3B (cont'd)

	CABLE TV		PARK LAND DEDICATION		FEDERAL REVENUE SHARING	
	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET
Revenue:						
Taxes	\$					
Licenses, Permits, and Franchises	526,166		983,630	297,392		
Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property			490,373	472,500	163,623	
Aid from Other Governmental Agencies - State						
Aid from Other Governmental Agencies - Federal					12,470,834	13,633,186
Aid from Other Governmental Agencies - Other						
Charges for Current Services	57	128,050	21,899			
Other Revenue			(639)		2,654	
Total Revenue	<u>526,223</u>	<u>128,050</u>	<u>1,495,263</u>	<u>769,892</u>	<u>12,637,111</u>	<u>13,633,186</u>
Expenditures:						
General	167,003	172,318			133,986	133,986
Public Protection						
Public Ways and Facilities						
Health and Sanitation						
Public Assistance					33,394	47,404
Education						
Recreational and Cultural			2,297,698	3,986,998		
Total Expenditures	<u>167,003</u>	<u>172,318</u>	<u>2,297,698</u>	<u>3,986,998</u>	<u>167,380</u>	<u>181,390</u>
Excess of Revenue over (under) Expenditures	<u>359,220</u>	<u>(44,268)</u>	<u>(802,435)</u>	<u>(3,217,106)</u>	<u>12,469,731</u>	<u>13,451,796</u>
Other Financing Sources (Uses)						
Operating Transfers In						
Operating Transfers (Out)			(721,320)	(721,320)	(12,921,398)	(13,816,176)
Total Other Financing Sources (Uses)			(721,320)	(721,320)	(12,921,398)	(13,816,176)
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	<u>\$ 359,220</u>	<u>(44,268)</u>	<u>(1,523,755)</u>	<u>(3,938,426)</u>	<u>(451,667)</u>	<u>(364,380)</u>

See Notes to Financial Statements

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 3B (cont'd)

	COUNTY SERVICE AREAS		FLOOD CONTROL DISTRICTS		HOUSING AUTHORITY	
	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET
Revenue:						
Taxes	\$ 842,162	571,794	2,446,706	2,502,023		
Licenses, Permits, and Franchises						
Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property	206,017	61,664	227,939	448,219	400,895	
Aid from Other Governmental Agencies - State	59,640	51,044	123,929	112,556		
Aid from Other Governmental Agencies - Federal			147,752	1,351,037	10,337,130	9,038,682
Aid from Other Governmental Agencies - Other	8,072	12,000			324,973	2,438,462
Charges for Current Services	1,225,232	1,161,666	822,469	30,000	811,989	
Other Revenue	118,004	107,175	63,644	7,130	305,164	96,000
Total Revenue	<u>2,459,127</u>	<u>1,965,343</u>	<u>3,832,439</u>	<u>4,450,965</u>	<u>12,180,151</u>	<u>11,573,144</u>
Expenditures:						
General					11,372,868	14,462,831
Public Protection	89,856	138,568	3,819,727	5,607,602		
Public Ways and Facilities	1,163,886	1,400,509				
Health and Sanitation	917,305	957,231				
Public Assistance						
Education						
Recreational and Cultural	250,824	405,089				
Total Expenditures	<u>2,421,871</u>	<u>2,901,397</u>	<u>3,819,727</u>	<u>5,607,602</u>	<u>11,372,868</u>	<u>14,462,831</u>
Excess of Revenue over (under) Expenditures	<u>37,256</u>	<u>(936,054)</u>	<u>12,712</u>	<u>(1,156,637)</u>	<u>807,283</u>	<u>(2,889,687)</u>
Other Financing Sources (Uses)						
Operating Transfers In	54,010	55,320				
Operating Transfers (Out)						
Total Other Financing Sources (Uses)	<u>54,010</u>	<u>55,320</u>				
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	<u>\$ 91,266</u>	<u>(880,734)</u>	<u>12,712</u>	<u>(1,156,637)</u>	<u>807,283</u>	<u>(2,889,687)</u>

See Notes to Financial Statements

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 3B (cont'd)

	OTHER SPECIAL DISTRICTS		TOTALS		VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	
Revenue:					
Taxes	\$ 454,340	402,933	9,048,855	8,850,749	198,106
Licenses, Permits, and Franchises	1,514,541	1,513,302	3,062,692	1,834,194	1,228,498
Fines, Forfeitures, and Penalties	122,710	20,000	1,603,505	1,035,000	568,505
Revenue from Use of Money and Property	155,664	56,100	3,695,988	3,393,447	302,541
Aid from Other Governmental Agencies - State	556,088	533,203	22,771,457	20,713,962	2,057,495
Aid from Other Governmental Agencies - Federal	641,992	657,334	25,640,433	27,871,300	(2,230,867)
Aid from Other Governmental Agencies - Other			1,930,519	4,472,003	(2,541,484)
Charges for Current Services	1,303,912	1,930,586	15,962,652	16,361,555	(398,903)
Other Revenue	4,915	1,769	4,801,037	375,624	4,425,413
Total Revenue	<u>4,754,162</u>	<u>5,115,227</u>	<u>88,517,138</u>	<u>84,907,834</u>	<u>3,609,304</u>
Expenditures:					
General			11,673,857	14,769,135	3,095,278
Public Protection	7,258	12,500	4,088,142	6,036,912	1,948,770
Public Ways and Facilities	1,201,190	1,842,178	45,494,757	51,764,237	6,269,480
Health and Sanitation	3,546,904	3,681,412	4,464,209	4,638,643	174,434
Public Assistance			33,394	47,404	14,010
Education			5,887,543	7,131,177	1,243,634
Recreational and Cultural	61,593	97,546	2,610,115	4,489,633	1,879,518
Total Expenditures	<u>4,816,945</u>	<u>5,633,636</u>	<u>74,252,017</u>	<u>88,877,141</u>	<u>14,625,124</u>
Excess of Revenue over (under) Expenditures	<u>(62,783)</u>	<u>(518,409)</u>	<u>14,265,121</u>	<u>(3,969,307)</u>	<u>18,234,428</u>
Other Financing Sources (Uses)					
Operating Transfers In	443,006		518,719	55,320	463,399
Operating Transfers (Out)	(3,751)	(3,751)	(13,731,624)	(14,736,015)	1,004,391
Total Other Financing Sources (Uses)	<u>439,255</u>	<u>(3,751)</u>	<u>(13,212,905)</u>	<u>(14,680,695)</u>	<u>1,467,790</u>
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	<u>\$ 376,472</u>	<u>(522,160)</u>	<u>1,052,216</u>	<u>(18,650,002)</u>	<u>19,702,218</u>

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. Additionally, long term capital lease obligations are not budgeted as an expenditure and source of funds in the year the asset is acquired and deposits with other governmental agencies are budgeted as expenditures in the year deposited. For the purpose of this statement, actual GAAP expenditures have been adjusted to include encumbrances outstanding at year end and deposits with other governmental agencies, if any, treated as budgeted expenditures in the year incurred, and to exclude long term capital leases recorded as long term obligations of the County.

See Notes to Financial Statements

ROAD FUND
STATEMENT OF REVENUE AND EXPENDITURES—BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

					STATEMENT 3C
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	\$ 236,907		236,907	506,836	(269,929)
Licenses, Permits, and Franchises	38,355		38,355	23,500	14,855
Fines, Forfeitures, and Penalties	1,447,650		1,447,650	1,000,000	447,650
Revenue from Use of Money and Property	1,945,460		1,945,460	2,237,314	(291,854)
Aid from Other Governmental Agencies - State	21,472,043		21,472,043	19,106,588	2,365,455
Aid from Other Governmental Agencies - Federal	2,039,495		2,039,495	2,999,200	(959,705)
Aid from Other Governmental Agencies - Other	1,596,309		1,596,309	2,021,541	(425,232)
Charges for Current Services	11,476,020		11,476,020	12,879,167	(1,403,147)
Other Revenue	<u>699,215</u>		<u>699,215</u>	<u>163,550</u>	<u>535,665</u>
Total Revenue	<u>40,951,454</u>		<u>40,951,454</u>	<u>40,937,696</u>	<u>13,758</u>
Expenditures:					
Public Ways and Facilities					
Public Ways					
Salaries and Employee Benefits	17,248,067		17,248,067	18,035,025	786,958
Services and Supplies	24,762,263	1,417,742	26,180,005	28,400,502	2,220,497
Other Charges	1,472,560	197,991	1,670,551	1,792,740	122,189
Fixed Assets	35,561	634	36,195	62,564	26,369
Expenditure Transfer	(5,382)	(2,043,780)	(2,049,162)		<u>2,049,162</u>
Total Expenditures	<u>43,513,069</u>	<u>(427,413)</u>	<u>43,085,656</u>	<u>48,290,831</u>	<u>5,205,175</u>
Excess of Revenue Over (Under) Expenditures	<u>(2,561,615)</u>	<u>427,413</u>	<u>(2,134,202)</u>	<u>(7,353,135)</u>	<u>5,218,933</u>
Other Financing Sources (Uses)					
Operating Transfers In	21,703		21,703		21,703
Operating Transfers (Out)	(68,683)		(68,683)	(178,296)	<u>109,613</u>
Total Other Financing Sources (Uses)	<u>(46,980)</u>		<u>(46,980)</u>	<u>(178,296)</u>	<u>131,316</u>
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	<u>\$(2,608,595)</u>	<u>427,413</u>	<u>(2,181,182)</u>	<u>(7,531,431)</u>	<u>5,350,249</u>

SURVEY MONUMENT PRESERVATION FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 3C (cont'd)					
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Charges for Current Services	\$ 119,071		119,071	65,328	53,743
Expenditures:					
Public Protection					
Other Protection					
Services and Supplies	127,153		127,153	143,856	16,703
Fixed Assets				636	636
Total Expenditures	127,153		127,153	144,492	17,339
Excess of Revenue Over (Under) Expenditures	(8,082)		(8,082)	(79,164)	71,082
Other Financing (Uses)					
Operating Transfers (Out)	(16,472)		(16,472)	(16,472)	-0-
Excess of Revenue over (under) Expenditures and Other Financing (Uses)	\$(24,554)	-0-	(24,554)	(95,636)	71,082

See Notes to Financial Statements

GRAZING LANDS FUND
STATEMENT OF REVENUE AND EXPENDITURES-BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	\$ 8,084		8,084	11,900	(3,816)
Aid from Other Govern- mental Agencies - Federal	<u>3,230</u>		<u>3,230</u>	<u>8,000</u>	<u>(4,770)</u>
Total Revenue	<u>11,314</u>		<u>11,314</u>	<u>19,900</u>	<u>(8,586)</u>
Expenditures:					
Public Protection					
Other Protection					
Other Charges				<u>85,900</u>	<u>85,900</u>
Excess of Revenue Over (Under) Expenditures	<u>\$ 11,314</u>	<u>-0-</u>	<u>11,314</u>	<u>(66,000)</u>	<u>77,314</u>

FISH AND GAME PROPAGATION FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Fines, Forfeitures, and Penalties	\$ <u>33,145</u>		<u>33,145</u>	<u>15,000</u>	<u>18,145</u>
Expenditures:					
Public Protection					
Other Protection					
Services and Supplies	<u>44,148</u>		<u>44,148</u>	<u>47,850</u>	<u>3,702</u>
Excess of Revenue Over (Under) Expenditures	<u>\$(11,003)</u>	<u>-0-</u>	<u>(11,003)</u>	<u>(32,850)</u>	<u>21,847</u>

See Notes to Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

COUNTY LIBRARY
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	\$ 5,068,740		5,068,740	4,867,163	201,577
Revenue from Use of Money and Property	73,414		73,414	85,701	(12,287)
Aid from Other Governmental Agencies - State	461,990		461,990	875,571	(413,581)
Aid from Other Governmental Agencies - Federal				183,861	(183,861)
Aid from Other Governmental Agencies - Other	1,165		1,165		1,165
Charges for Current Services	182,003		182,003	166,758	15,245
Other Revenue	976		976		976
Total Revenue	<u>5,788,288</u>		<u>5,788,288</u>	<u>6,179,054</u>	<u>(390,766)</u>
Expenditures:					
Education					
Library Services					
Salaries and Employee Benefits	3,405,888		3,405,888	3,507,398	101,510
Services and Supplies	2,226,109	217,583	2,443,692	2,861,510	417,818
Other Charges				585,398	585,398
Fixed Assets	10,251	27,712	37,963	52,380	14,417
Reserve				124,491	124,491
Total Expenditures	<u>5,642,248</u>	<u>245,295</u>	<u>5,887,543</u>	<u>7,131,177</u>	<u>1,243,634</u>
Excess of Revenue Over (Under) Expenditures	<u>\$ 146,040</u>	<u>(245,295)</u>	<u>(99,255)</u>	<u>(952,123)</u>	<u>852,868</u>

SPECIAL AVIATION FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	\$ 24,519		24,519	20,049	4,470
Aid from Other Governmental Agencies - State	<u>97,767</u>		<u>97,767</u>	<u>35,000</u>	<u>62,767</u>
Total Revenue	<u>122,286</u>		<u>122,286</u>	<u>55,049</u>	<u>67,237</u>
Expenditures:					
Public Ways and Facilities					
Transportation Terminals Services and Supplies	<u>41,875</u>	<u>2,150</u>	<u>44,025</u>	<u>230,719</u>	<u>186,694</u>
Excess of Revenue Over (Under) Expenditures	<u>\$ 80,411</u>	<u>(2,150)</u>	<u>78,261</u>	<u>(175,670)</u>	<u>253,931</u>

See Notes to Financial Statements

CABLE T.V. FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

	STATEMENT 3C (cont'd)				
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Licenses, Permits, and Franchises	\$ 526,166		526,166		526,166
Charges for Current Services	<u>57</u>		<u>57</u>	128,050	(127,993)
Total Revenue	<u>526,223</u>		<u>526,223</u>	<u>128,050</u>	<u>398,173</u>
Expenditures:					
General					
Communication					
Salaries and Employee Benefits	88,040		88,040	88,794	754
Services and Supplies	78,170	298	78,468	83,029	4,561
Fixed Assets	<u>495</u>		<u>495</u>	<u>495</u>	
Total Expenditures	<u>166,705</u>	<u>298</u>	<u>167,003</u>	<u>172,318</u>	<u>5,315</u>
Excess of Revenue Over (Under) Expenditures	<u>\$ 359,518</u>	<u>(298)</u>	<u>359,220</u>	<u>(44,268)</u>	<u>403,488</u>

PARK LAND DEDICATION FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

	STATEMENT 3C (cont'd)				
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Licenses, Permits, and Franchises	\$ 983,630		983,630	297,392	686,238
Revenue from Use of Money and Property	490,373		490,373	472,500	17,873
Charges for Current Services	21,899		21,899		21,899
Other Revenue	<u>(639)</u>		<u>(639)</u>		<u>(639)</u>
Total Revenue	<u>1,495,263</u>		<u>1,495,263</u>	<u>769,892</u>	<u>725,371</u>
Expenditures:					
Recreational and Cultural Services					
Recreational Facilities					
Other Charges	<u>54,544</u>	<u>2,243,154</u>	<u>2,297,698</u>	<u>3,986,998</u>	<u>1,689,300</u>
Excess of Revenue Over (Under) Expenditures	<u>1,440,719</u>	<u>(2,243,154)</u>	<u>(802,435)</u>	<u>(3,217,106)</u>	<u>2,414,671</u>
Other Financing (Uses)					
Operating Transfers (Out)	<u>(721,320)</u>		<u>(721,320)</u>	<u>(721,320)</u>	<u>-0-</u>
Excess of Revenue over (under) Expenditures and Other Financing (Uses)	<u>\$ 719,399</u>	<u>(2,243,154)</u>	<u>(1,523,755)</u>	<u>(3,938,426)</u>	<u>2,414,671</u>

See Notes to Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

FEDERAL REVENUE SHARING FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	\$ 163,623		163,623		163,623
Aid from Other Governmental Agencies - Federal	12,470,834		12,470,834	13,633,186	(1,162,353)
Other Revenue	<u>2,654</u>		<u>2,654</u>		<u>2,654</u>
Total Revenue	<u>12,637,111</u>		<u>12,637,111</u>	<u>13,633,186</u>	<u>(996,075)</u>
Expenditures:					
General					
Other General					
Other Charges		131,350	131,350	131,350	
Fixed Assets		<u>2,636</u>	<u>2,636</u>	<u>2,636</u>	
Total General		<u>133,986</u>	<u>133,986</u>	<u>133,986</u>	<u>-0-</u>
Public Assistance					
Administration					
Other Charges	<u>6,614</u>	<u>26,780</u>	<u>33,394</u>	<u>47,404</u>	<u>14,010</u>
Total Expenditures	<u>6,614</u>	<u>160,766</u>	<u>167,380</u>	<u>181,390</u>	<u>14,010</u>
Excess of Revenue Over (Under) Expenditures	<u>12,630,497</u>	<u>(160,766)</u>	<u>12,469,731</u>	<u>13,451,796</u>	<u>(982,065)</u>
Other Financing (Uses)					
Operating Transfers (Out)	<u>(12,921,398)</u>		<u>(12,921,398)</u>	<u>(13,816,176)</u>	<u>894,778</u>
Excess of Revenue over (under) Expenditures and Other Financing (Uses)	<u>\$(290,901)</u>	<u>(160,766)</u>	<u>(451,667)</u>	<u>(364,380)</u>	<u>(87,287)</u>

See Notes to Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

COUNTY SERVICE AREAS
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	\$ 842,162		842,162	571,794	270,368
Revenue from Use of Money and Property	206,017		206,017	61,664	144,353
Aid from Other Governmental Agencies - State	59,640		59,640	51,044	8,596
Aid from Other Governmental Agencies - Federal					
Aid from Other Governmental Agencies - Other	8,072		8,072	12,000	(3,928)
Charges for Current Services	1,225,232		1,225,232	1,161,666	63,566
Other Revenue	118,004		118,004	107,175	10,829
Total Revenue	<u>2,459,127</u>		<u>2,459,127</u>	<u>1,965,343</u>	<u>493,784</u>
Expenditures:					
Public Protection					
Fire Protection					
Services and Supplies	79,357	10,126	89,483	127,758	38,275
Fixed Assets	373		373	5,550	5,177
Reserves				5,260	5,260
Total Protection	<u>79,730</u>	<u>10,126</u>	<u>89,856</u>	<u>138,568</u>	<u>48,712</u>
Public Ways and Facilities					
Public Ways					
Services and Supplies	806,204	191,297	997,501	1,230,791	233,290
Other Charges	91,910		91,910	93,698	1,788
Fixed Assets	21,575	52,900	74,475	76,020	1,545
Total Public Ways and Facilities	<u>919,689</u>	<u>244,197</u>	<u>1,163,886</u>	<u>1,400,509</u>	<u>236,623</u>
Health and Sanitation					
Hospital Care					
Services and Supplies	890,192	1,149	891,341	908,897	17,556
Fixed Assets	25,964		25,964	29,590	3,626
Reserves				18,744	18,744
Total Health and Sanitation	<u>916,156</u>	<u>1,149</u>	<u>917,305</u>	<u>957,231</u>	<u>39,926</u>
Recreational and Cultural					
Recreation Facilities					
Salaries and Employee Benefits	16,561		16,561	17,500	939
Services and Supplies	207,666	13,026	220,692	329,795	109,103
Fixed Assets	13,571		13,571	29,000	15,429
Reserves				28,794	28,794
Total Recreational and Cultural	<u>237,798</u>	<u>13,026</u>	<u>250,824</u>	<u>405,089</u>	<u>154,265</u>
Total Expenditures	<u>2,153,373</u>	<u>268,498</u>	<u>2,421,871</u>	<u>2,901,397</u>	<u>479,526</u>
Excess of Revenue Over (Under) Expenditures	<u>305,754</u>	<u>(268,498)</u>	<u>37,256</u>	<u>(936,054)</u>	<u>973,310</u>
Other Financing Sources					
Operating Transfers In	54,010		54,010	55,320	(1,310)
Excess of Revenue over (under) Expenditures and Other Financing Sources	<u>\$ 359,764</u>	<u>(268,498)</u>	<u>91,266</u>	<u>(880,734)</u>	<u>972,000</u>

See Notes to Financial Statements

FLOOD CONTROL DISTRICTS
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	\$ 2,446,706		2,446,706	2,502,023	(55,317)
Revenue from Use of Money and Property	227,939		227,939	448,219	(220,280)
Aid from Other Governmental Agencies - State	123,929		123,929	112,556	11,373
Aid from Other Governmental Agencies - Federal	147,752		147,752	1,351,037	(1,203,285)
Charges for Current Services	822,469		822,469	30,000	792,469
Other Revenue	63,644		63,644	7,130	56,514
Total Revenue	<u>3,832,439</u>		<u>3,832,439</u>	<u>4,450,965</u>	<u>(618,526)</u>
Expenditures:					
Public Protection					
Flood Control					
Services and Supplies	3,163,048	1,271,081	4,434,129	5,607,602	1,173,473
Expenditure Transfers		(614,402)	(614,402)		614,402
Total Expenditures	<u>3,163,048</u>	<u>656,679</u>	<u>3,819,727</u>	<u>5,607,602</u>	<u>1,787,875</u>
Excess of Revenue Over (Under) Expenditures	<u>\$ 669,391</u>	<u>(656,679)</u>	<u>12,712</u>	<u>(1,156,637)</u>	<u>1,169,349</u>

HOUSING AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	\$ 400,895		400,895		400,895
Aid from Other Governmental Agencies - Federal	10,337,130		10,337,130	9,038,682	1,298,448
Aid from Other Governmental Agencies - Other	324,973		324,973	2,438,462	(2,113,489)
Charges for Current Services	811,989		811,989		811,989
Other Revenue	305,164		305,164	96,000	209,164
Total Revenue	<u>12,180,151</u>		<u>12,180,151</u>	<u>11,573,144</u>	<u>607,007</u>
Expenditures:					
General					
Other General					
Salaries and Employees Benefits	1,202,793		1,202,793	2,021,546	818,753
Services and Supplies	7,159,728	73,146	7,232,874	7,525,097	292,223
Other Charges	1,278,246		1,278,246	2,022,100	743,854
Fixed Assets	1,698,762	165,007	1,863,769	2,894,088	1,030,319
Expenditure Transfers		(204,814)	(204,814)		204,814
Total Expenditures	<u>11,339,529</u>	<u>33,339</u>	<u>11,372,868</u>	<u>14,462,831</u>	<u>3,089,963</u>
Excess of Revenue Over (Under) Expenditures	<u>\$ 840,622</u>	<u>(33,339)</u>	<u>807,283</u>	<u>(2,889,687)</u>	<u>3,696,970</u>

See Notes to Financial Statements

OTHER SPECIAL DISTRICTS
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	\$ 454,340		454,340	402,933	51,407
Licenses and Permits	1,514,541		1,514,541	1,513,302	1,239
Fines, Forfeitures, and Penalties	122,710		122,710	20,000	102,710
Revenue from Use of Money and Property	155,664		155,664	56,100	99,564
Aid from Other Governmental Agencies - State	556,088		556,088	533,203	22,885
Aid from Other Governmental Agencies - Federal	641,992		641,992	657,334	(15,342)
Charges for Current Services	1,303,912		1,303,912	1,930,586	(626,674)
Other Revenue	4,915		4,915	1,769	3,146
Total Revenue	<u>4,754,162</u>		<u>4,754,162</u>	<u>5,115,227</u>	<u>(361,065)</u>
Expenditures:					
Public Protection					
Flood Control					
Services and Supplies	<u>7,258</u>		<u>7,258</u>	<u>12,500</u>	<u>5,242</u>
Public Ways and Facilities					
Public Ways					
Services and Supplies	<u>1,196,645</u>	<u>4,545</u>	<u>1,201,190</u>	<u>1,842,178</u>	<u>640,988</u>
Health and Sanitation					
Health					
Salaries and Employees					
Benefits	2,670,785		2,670,785	2,699,660	28,875
Services and Supplies	616,467	163,699	780,166	877,535	97,369
Fixed Assets	64,880	31,073	95,953	104,217	8,264
Total Health and Sanitation	<u>3,352,132</u>	<u>194,772</u>	<u>3,546,904</u>	<u>3,681,412</u>	<u>134,508</u>
Recreational and Cultural					
Recreation Facilities					
Services and Supplies	61,532	61	61,593	87,546	25,953
Fixed Assets				5,000	5,000
Reserves				5,000	5,000
Total Recreational and Cultural	<u>61,532</u>	<u>61</u>	<u>61,593</u>	<u>97,546</u>	<u>35,953</u>
Total Expenditures	<u>4,617,567</u>	<u>199,378</u>	<u>4,816,945</u>	<u>5,633,636</u>	<u>816,691</u>
Excess of Revenue Over (Under) Expenditures	<u>136,595</u>	<u>(199,378)</u>	<u>(62,783)</u>	<u>(518,409)</u>	<u>455,626</u>
Other Financing Sources (Uses)					
Operating Transfers In	443,006		443,006		443,006
Operating Transfers (Out)	(3,751)		(3,751)	(3,751)	
Total Other Financing Sources (Uses)	<u>439,255</u>		<u>439,225</u>	<u>(3,751)</u>	<u>443,006</u>
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	<u>\$ 575,850</u>	<u>(199,378)</u>	<u>376,472</u>	<u>(522,160)</u>	<u>898,632</u>

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. Additionally, long term capital lease obligations are not budgeted as an expenditure and source of funds in the year the asset is acquired and deposits with other governmental agencies are budgeted as expenditures in the year deposited. For the purpose of this statement, actual GAAP expenditures have been adjusted to include encumbrances outstanding at year end and deposits with other governmental agencies, if any, treated as budgeted expenditures in the year incurred, and to exclude long term capital leases recorded as long term obligations of the County.

See Notes to Financial Statements

DEBT SERVICE FUND

LEASE REVENUE BONDS

THIS FUND RECEIVES TRANSFERS BASED ON LEASE-PURCHASE AGREEMENTS FROM THE CAPITAL OUTLAY FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON LEASE REVENUE BONDS. THESE BONDS ARE LEGAL OBLIGATIONS OF VARIOUS JOINT POWER AUTHORITIES AND WERE ISSUED TO FINANCE CONSTRUCTION OF COUNTY FACILITIES. THE DEBT IS SECURED BY THE LEASE-PURCHASE PAYMENTS FROM THE COUNTY.

DEBT SERVICE FUND
BALANCE SHEET
June 30, 1984
With Comparative Figures for June 30, 1983

STATEMENT 4

	TOTALS	
	1984	1983
ASSETS		
Cash with County Treasurer	\$ 1,594,964	1,496,934
Cash with Fiscal Agent	7,094,526	6,115,910
Due from Other Funds (Schedule 4)	1,200	928
Total Assets	<u>\$ 8,690,690</u>	<u>7,613,772</u>
FUND EQUITY		
Fund Equity		
Fund Balances:		
Reserved for Debt Service	\$ 4,328,606	4,328,606
Reserved for Insurance	2,950,000	2,968,025
Unreserved	<u>1,412,084</u>	<u>317,141</u>
Total Fund Equity	<u>\$ 8,690,690</u>	<u>7,613,772</u>
	(Statement 1A)	

See Notes to Financial Statements

DEBT SERVICE FUND
 STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 Year Ended June 30, 1984
 With Comparative Figures for Year Ended June 30, 1983

STATEMENT 4A

	TOTALS	
	1984	1983
Revenue:		
Revenue from Use of Money and Property	\$ 7,154,890	727,198
Expenditures:		
Debt Redemption	1,155,000	515,000
Bond Interest Matured	6,833,508	6,900,891
Other Charges	3,116	23,344
Total Expenditures	7,991,624	7,439,235
Excess of Revenue (under) Expenditures	(836,734)	(6,712,037)
Other Financing Sources (Uses)		
Operating Transfers In	1,919,152	4,273,200
Operating Transfers (Out)	(5,500)	
Total Other Financing Sources (Uses)	1,913,652	4,273,200
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	1,076,918	(2,438,837)
Fund Balances - Beginning of Year	7,613,772	10,052,609
Fund Balances - End of Year (Statement 4)	\$ 8,690,690	7,613,772

See Notes to Financial Statements

DEBT SERVICE FUND
STATEMENT OF REVENUE AND EXPENDITURES-
BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 4B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	\$ 7,154,890		7,154,890	2,324,325	4,830,565
Expenditures:					
Debt Redemption	1,155,000		1,155,000	1,155,000	
Bond Interest Matured	6,833,508		6,833,508	6,862,008	28,500
Other Charges	3,116		3,116	25,116	22,000
Total Expenditures	7,991,624		7,991,624	8,042,124	50,500
Excess of Revenue (Under) Expenditures	(836,734)		(836,734)	(5,717,799)	4,881,065
Other Financing Sources (Uses)					
Operating Transfers In	1,919,152		1,919,152		1,919,152
Operating Transfers (Out)	(5,500)		(5,500)	(5,500)	
Total Other Financing Sources (Uses)	1,913,652		1,913,652	(5,500)	1,919,152
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 1,076,918	-0-	1,076,918	(5,723,299)	6,800,217

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase.



CAPITAL PROJECTS FUNDS

CAPITAL OUTLAY FUND

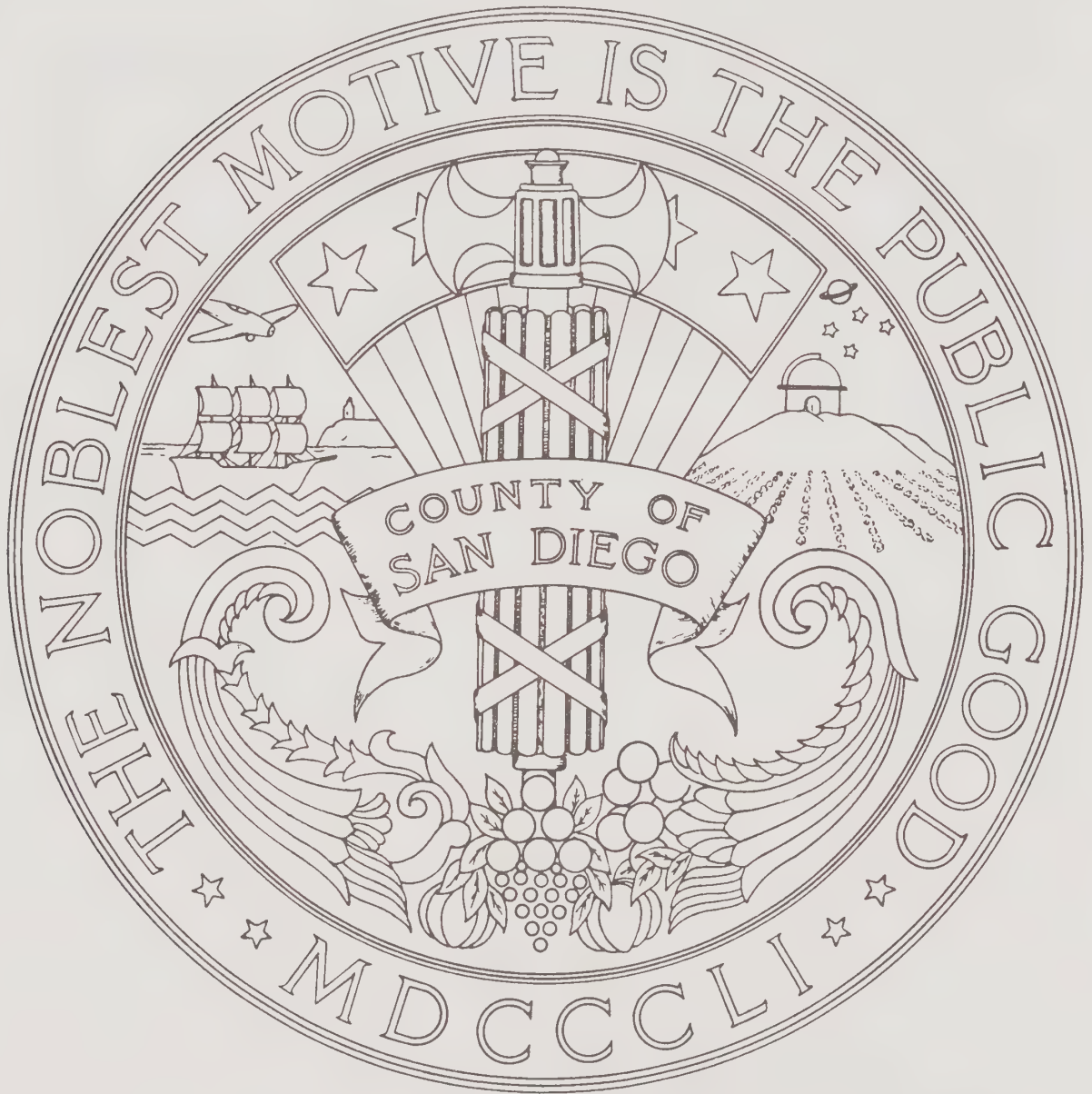
THE CAPITAL OUTLAY FUND IS USED EXCLUSIVELY TO FINANCE THE ACQUISITION, CONSTRUCTION AND COMPLETION OF PERMANENT PUBLIC IMPROVEMENTS INCLUDING PUBLIC BUILDINGS AND FOR THE COSTS OF ACQUIRING LAND AND PERMANENT IMPROVEMENTS. THE FUND MAY ALSO BE USED TO MAKE ANNUAL PAYMENTS ON BOND INDEBTEDNESS FOR THE CONSTRUCTION OF PUBLIC FACILITIES AND TO ACQUIRE PUBLIC FACILITIES THROUGH LEASE PURCHASES. REVENUES ARE OBTAINED FROM THE SALES OF FIXED ASSETS, FROM LEASE OR RENTAL OF COUNTY-OWNED FACILITIES, AND FROM OTHER FUNDS SUCH AS GRANTS AND CONTRIBUTIONS WHEN ALLOCATED BY THE BOARD OF SUPERVISORS TO THE FUND.

EDGEMOOR DEVELOPMENT FUND

THE EDGEMOOR DEVELOPMENT FUND IS USED EXCLUSIVELY FOR ASSISTING IN THE DEVELOPMENT OF THE EDGEMOOR PROPERTY. THE EDGEMOOR PROPERTY REPRESENTS APPROXIMATELY 375 ACRES OF COUNTY-OWNED LAND AND 50 ACRES OWNED BY THE GROSSMONT UNION HIGH SCHOOL DISTRICT IN THE SANTEE AREA. FUTURE DEVELOPMENT MAY INCLUDE PARKS, A LIBRARY, HOUSING, A FIRE STATION, POST OFFICE AND OTHERS. REVENUES ARE DERIVED FROM THE SALE OR LEASE OF LAND WITHIN THE EDGEMOOR PROPERTY.

LEASE REVENUE BOND FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE EXPENDITURE OF THE PROCEEDS FROM THE SALE OF JOINT POWER AUTHORITY LEASE REVENUE BONDS FOR THE ACQUISITION OR CONSTRUCTION OF THE COUNTY FACILITIES IN EL CAJON, VISTA, AND RAMONA.



FINANCIAL REPORT OF SAN DIEGO COUNTY

CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1984
With Comparative Figures for Year Ended June 30, 1983

STATEMENT 5A

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	LEASE REVENUE BONDS	TOTALS	
				1984	1983
Revenue:					
Taxes	\$ 2,112,709			2,112,709	88,362
Fines, Forfeitures, & Penalties	483,363			483,363	
Revenue from Use of Money and Property	1,824,153	49,651	839,139	2,712,943	5,219,331
Aid from other Governmental Agencies - State	1,436,070			1,436,070	2,974,075
Aid from other Governmental Agencies - Federal	346,266			346,266	554,221
Aid from other Governmental Agencies - Other					652,112
Charges for Current Services	73,428			73,428	245,641
Other Revenue	<u>1,595,698</u>			<u>1,595,698</u>	<u>238,498</u>
Total Revenue	<u>7,871,687</u>	<u>49,651</u>	<u>839,139</u>	<u>8,760,477</u>	<u>9,972,240</u>
Expenditures:					
Capital Outlay	<u>21,784,678</u>		<u>2,584,229</u>	<u>24,368,907</u>	<u>22,480,107</u>
Excess of Revenue over (under) Expenditures	<u>(13,912,991)</u>	<u>49,651</u>	<u>(1,745,090)</u>	<u>(15,608,430)</u>	<u>(12,507,867)</u>
Other Financing Sources (Uses)					
Operating Transfers In	13,961,073		5,500	13,966,573	7,463,697
Operating Transfers (Out)			<u>(1,919,152)</u>	<u>(1,919,152)</u>	<u>(4,921,158)</u>
Total Other Financing Sources (Uses)	<u>13,961,073</u>		<u>(1,913,652)</u>	<u>12,047,421</u>	<u>2,542,539</u>
Excess of Revenue over(under) Expenditures and Other Financing Sources (Uses)	48,082	49,651	<u>(3,658,742)</u>	<u>(3,561,009)</u>	<u>(9,965,328)</u>
Fund Balances - Beginning of Year	51,375,165	93,127	9,395,395	60,863,687	36,909,015
Increase in: Reserve for Purchase of Microwave Equipment					<u>33,920,000</u>
Fund Balances - End of Year (Statement 5)	<u>\$51,423,247</u>	<u>142,778</u>	<u>5,736,653</u>	<u>57,302,678</u>	<u>60,863,687</u>

See Notes to Financial Statements

CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 58

	CAPITAL OUTLAY		EDGEMOOR DEVELOPMENT	
	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET
Revenue:				
Taxes	\$ 2,112,709	9,925,579		
Fine, Forfeitures, & Penalties	483,363	1,621,110		
Revenue from Use of Money and Property	1,824,153	1,600,000	49,651	5,000
Aid from Other Governmental Agencies - State	1,436,070	18,597,681		
Aid from Other Governmental Agencies - Federal	346,266	2,909,867		
Aid from Other Governmental Agencies - Other	73,428	1,650,000		
Charges for Current Services	1,595,698	3,407,765		
Other Revenue				
Total Revenue	<u>7,871,687</u>	<u>39,712,002</u>	<u>49,651</u>	<u>5,000</u>
Expenditures:				
Capital Outlay	<u>21,900,092</u>	<u>75,714,243</u>		<u>5,000</u>
Excess of Revenue Over (Under) Expenditures	<u>(14,028,405)</u>	<u>(36,002,241)</u>	<u>49,651</u>	<u>-0-</u>
Other Financing Sources (Uses)				
Operating Transfers In	13,961,073	18,682,223		
Operating Transfers (Out)				
Total Other Financing Sources (Uses)	<u>13,961,073</u>	<u>18,682,223</u>		
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$(67,332)</u>	<u>(17,320,018)</u>	<u>49,651</u>	<u>-0-</u>

See Notes to Financial Statements

Continued on next page

CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 5B (cont'd)

	LEASE REVENUE BONDS		TOTALS		VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	
Revenue:					
Taxes	\$		2,112,709	9,925,579	(7,812,870)
Fines, Forfeitures, & Penalties			483,363	1,621,110	(1,137,747)
Revenue from Use of Money and Property	839,139		2,712,943	1,605,000	1,107,943
Aid from Other Governmental Agencies - State			1,436,070	18,597,681	(17,161,611)
Aid from Other Governmental Agencies - Federal			346,266	2,909,867	(2,563,601)
Aid from Other Governmental Agencies - Other				1,650,000	(1,650,000)
Charges for Current Services			73,428		73,428
Other Revenue			1,595,698	3,407,765	(1,812,067)
Total Revenue	839,139		8,760,477	39,717,002	(30,956,525)
Expenditures:					
Capital Outlay	2,584,229	6,561,906	24,484,321	82,281,149	57,796,828
Excess of Revenue Over (Under) Expenditures	(1,745,090)	(6,561,906)	(15,723,844)	(42,564,147)	26,840,303
Other Financing Sources (Uses)					
Operating Transfers In	5,500		13,966,573	18,682,223	(4,715,650)
Operating Transfers (Out)	(1,919,152)	(1,919,152)	(1,919,152)	(1,919,152)	-0-
Total Other Financing Sources (Uses)	(1,913,652)	(1,919,152)	12,047,421	16,763,071	(4,715,650)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	\$(3,658,742)	(8,481,058)	(3,676,423)	(25,801,076)	22,124,653

* All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

CAPITAL OUTLAY FUND
STATEMENT OF REVENUE AND EXPENDITURES-BUDGET
(BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 5C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	\$ 2,112,709		2,112,709	9,925,579	(7,812,870)
Fines, Forfeitures, & Penalties	483,363		483,363	1,621,110	(1,137,747)
Revenue from Use of Money and Property	1,824,153		1,824,153	1,600,000	224,153
Aid from Other Governmental Agencies - State	1,436,070		1,436,070	18,597,681	(17,161,611)
Aid from Other Governmental Agencies - Federal	346,266		346,266	2,909,867	(2,563,601)
Aid from Other Governmental Agencies - Other				1,650,000	(1,650,000)
Charges for Current Services	73,428		73,428		73,428
Other Revenue	1,595,698		1,595,698	3,407,765	(1,812,067)
Total Revenue	7,871,687		7,871,687	39,712,002	(31,840,315)
Expenditures:					
Capital Outlay					
Plant Acquisition					
Services and Supplies	14,220,979	587,815	14,808,794	14,969,251	160,457
Fixed Assets	7,563,699	35,326,916	42,890,615	60,744,992	17,854,377
Expenditure Transfer		(35,799,317)	(35,799,317)		35,799,317
Total Expenditures	21,784,678	115,414	21,900,092	75,714,243	53,814,151
Excess of Revenue Over (Under) Expenditures	(13,912,991)	(115,414)	(14,028,405)	(36,002,241)	21,973,836
Other Financing Sources:					
Operating Transfers In	13,961,073		13,961,073	18,682,223	(4,721,150)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources	\$ 48,082	(115,414)	(67,332)	(17,320,018)	17,252,686

LEASE REVENUE BOND FUNDS
STATEMENT OF REVENUE AND EXPENDITURES-BUDGET
(BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1984

STATEMENT 5C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	\$ 839,139		839,139		839,139
Expenditures:					
Capital Outlay					
Plant Acquisition					
Services and Supplies	16,746		16,746	1,324,926	1,308,180
Other Charges				123,018	123,018
Fixed Assets	2,567,483		2,567,483	5,113,962	2,546,479
Total Expenditures	2,584,229		2,584,229	6,561,906	3,977,677
Excess of Revenue (Under) Expenditures	(1,745,090)		(1,745,090)	(6,561,906)	4,816,816
Other Financing Sources (Uses):					
Operating Transfer In	5,500		5,500		5,500
Operating Transfer (Out)	(1,919,152)		(1,919,152)	(1,919,152)	-0-
Total Other Financing Sources (Uses)	(1,913,652)		(1,913,652)	(1,919,152)	5,500
Excess of Revenue (Under) Expenditures and Other Sources (Uses)	\$(3,658,742)	-0-	(3,658,742)	(8,481,058)	4,822,316

* All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

ENTERPRISE FUNDS

THESE FUNDS USE FULL ACCRUAL ACCOUNTING SIMILAR TO THE COMMERCIAL SECTOR, WHICH AFFORDS A MORE ACCURATE DETERMINATION OF OPERATING RESULTS.

AIRPORT FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES EARNED, EXPENSES INCURRED, AND THE ALLOCATION OF NET INCOME FROM COUNTY AIRPORTS TO PROJECTS APPROPRIATED FOR THE BENEFIT OF THE PUBLIC. A PRIMARY OBJECTIVE OF THE AIRPORT PROGRAM IS TO PURCHASE AND DEVELOP AIRPORT PROPERTY IN ORDER TO INCREASE TAX REVENUES AND CREATE JOBS IN THE PRIVATE SECTOR.

LIQUID WASTE FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES EARNED, EXPENSES INCURRED, AND THE ALLOCATION OF NET INCOME FOR THE COUNTY'S JOINT ADMINISTRATION AND OPERATION OF SANITATION DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS.

COUNTY TRANSIT DISTRICT FUND

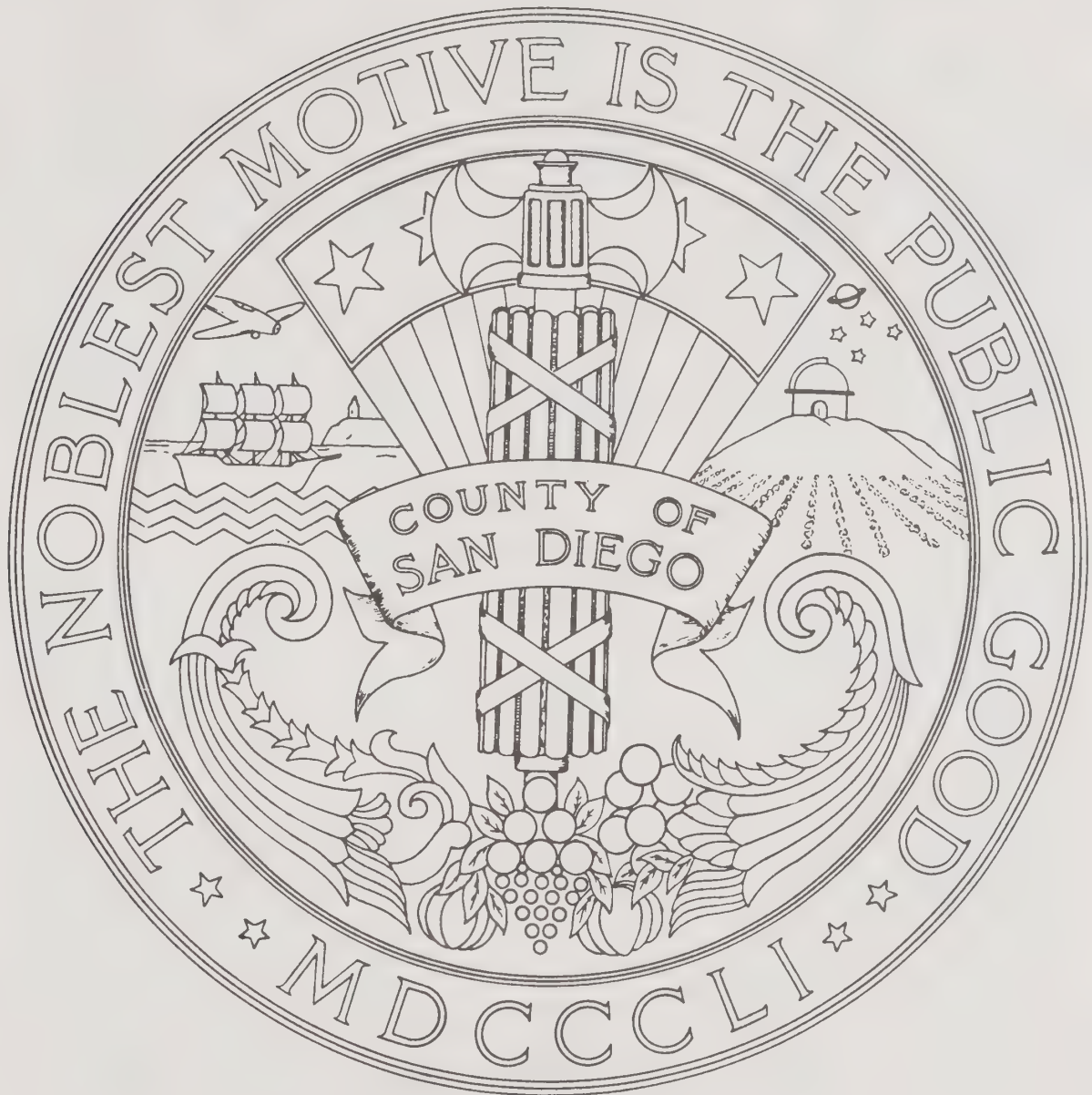
THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES EARNED, EXPENSES INCURRED AND THE ALLOCATION OF NET INCOME FOR TRANSIT PROJECTS APPROPRIATED FOR THE BENEFIT OF THE PUBLIC. THE FUND FACILITATES MANAGEMENT AND ACCOUNTING OF TRANSIT PROJECTS.

SOLID WASTE FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR SOLID WASTE REVENUES EARNED, EXPENSES INCURRED AND THE ALLOCATION OF NET INCOME FOR SOLID WASTE PROJECTS APPROPRIATED FOR THE PUBLIC'S BENEFIT. THE FUND FACILITATES MANAGEMENT AND ACCOUNTING OF SOLID WASTE PROJECTS.

SANITATION AND WATER DISTRICT FUNDS

THESE FUNDS WERE ESTABLISHED TO ACCOUNT FOR REVENUES EARNED, EXPENSES INCURRED, AND THE ALLOCATION OF NET INCOME FOR ALL INDIVIDUAL SANITATION AND WATER DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS.



ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1984
With Comparative Figures for June 30, 1983

STATEMENT 6

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
ASSETS				
Cash with County Treasurer	\$ 2,149,330	374,383	510,220	6,226,483
Cash in Bank				
Collections in Transit	35			59,588
Imprest Cash	500	575		2,525
Due from Other Funds (Schedule 4)	107,398	428,386	24,955	580,276
Accounts Receivable, Net	9,461	708	8,321	1,356,184
Inventory of Material & Supplies, Net	17,517	86,243		21,975
Taxes Receivable				
Contracts Receivable				
Bond Insurance Cost, Net				
Restricted Assets:				
Cash in Treasury				
Taxes Receivable (Schedule 6)				
Fixed Assets	19,970,417	207,362	147,679	7,743,759
Accumulated Depreciation	(5,961,332)	(73,100)	(53,823)	(2,990,217)
Total Assets	<u>\$16,293,327</u>	<u>1,024,558</u>	<u>637,354</u>	<u>13,000,575</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	\$ 387	6,664	227,435	331,893
Accrued Payroll	10,623	67,075		27,178
Accrued Interest				
Due to Other Funds (Schedule 4)	185,321	327,666	27,751	169,835
Amount Payable to Grantor Agency			288,311	
Deferred Property Tax Revenue				
Other Deferred Revenue				
Long Term Debt Payable	<u>56,377</u>	<u>279,252</u>		<u>143,171</u>
Total Liabilities	<u>252,710</u>	<u>680,657</u>	<u>543,498</u>	<u>672,078</u>
Fund Equity				
Contributed Capital: (Statement 6C)				
Grants	521,478		130,267	138,695
Accumulated Depreciation on Grant Funded				
Fixed Assets			(36,411)	
Government Contributions	12,651,367	311,756		5,478,263
Developer Contributions				
Retained Earnings: (Statement 6A)				
Reserved for Revenue Bond Restrictions				
Unreserved:				
Designated For Replacement of Equipment				1,597,705
Designated For Future Cost Increases				1,986,083
Undesignated	<u>2,867,770</u>	<u>32,144</u>		<u>3,127,747</u>
Total Fund Equity	<u>16,040,617</u>	<u>343,900</u>	<u>93,856</u>	<u>12,328,496</u>
Total Liabilities and Fund Equity	<u>\$16,293,327</u>	<u>1,024,558</u>	<u>637,354</u>	<u>13,000,575</u>

See Notes to Financial Statements

Continued on next page

FINANCIAL REPORT OF SAN DIEGO COUNTY

ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1984
With Comparative Figures for June 30, 1983

STATEMENT 6 (cont'd)

	SANITATION AND WATER DISTRICTS	TOTALS	
		1984	1983
ASSETS			
Cash with County Treasurer	\$10,489,231	19,749,648	14,710,537
Cash in Bank	29,399	29,399	10,000
Collections in Transit	7,880	67,503	268,709
Imprest Cash		3,600	3,600
Due from Other Funds (Schedule 4)	741,467	1,882,482	1,495,484
Accounts Receivable, Net	676,629	2,051,303	1,875,321
Inventory of Material & Supplies, Net		125,735	110,329
Taxes Receivable	272,990	272,990	398,234
Contracts Receivable	241,463	241,463	241,464
Bond Issuance Costs, Net	84,754	84,754	89,739
Restricted Assets:			
Cash in Treasury	1,353,296	1,353,296	1,541,191
Taxes Receivable (Schedule 6)	3,377	3,377	
Fixed Assets	53,548,031	81,617,248	79,120,758
Accumulated Depreciation	(11,247,098)	(20,325,570)	(18,506,850)
Total Assets	\$ 56,201,419	87,157,233	81,358,516
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	\$ 593,989	1,160,369	1,607,575
Accrued Payroll		104,877	225,908
Accrued Interest	161,707	161,707	166,696
Due to Other Funds (Schedule 4)	530,319	1,240,892	1,574,927
Amount Payable to Grantor Agency		288,311	164,621
Deferred Property Tax Revenue	245,975	245,975	351,786
Other Deferred Revenue	72,985	72,985	89,797
Long Term Debt Payable	5,563,521	6,042,323	5,875,167
Total Liabilities	7,168,496	9,317,439	10,056,480
Fund Equity			
Contributed Capital: (Statement 6C)			
Grants	4,677,223	5,467,663	5,440,131
Accumulated Depreciation on Grant Funded Fixed Assets		(36,411)	(22,756)
Government Contributions		18,441,386	18,292,897
Developer Contributions	15,620,764	15,620,764	15,123,476
Retained Earnings: (Statement 6A)			
Reserved For Revenue Bond Restrictions	4,002,935	4,002,935	1,091,828
Unreserved:			
Designated For Replacement of Equipment	1,486,772	3,084,477	
Designated For Future Cost Increases		1,986,083	1,164,831
Undesignated	23,245,229	29,272,891	30,211,634
Total Fund Equity	49,032,923	77,839,792	71,302,045
Total Liabilities and Fund Equity	\$ 56,201,419	87,157,233	81,358,516

See Notes to Financial Statements

ENTERPRISE FUNDS
 COMBINING STATEMENT OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS
 June 30, 1984
 With Comparative Figures for June 30, 1983

STATEMENT 6A

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Operating Revenue:				
Charges for Services	<u>\$ 1,542,349</u>	<u>4,106,282</u>	<u>100,512</u>	<u>10,798,511</u>
Operating Expenses:				
Salaries	532,279	3,134,696		1,263,348
Repairs and Maintenance	116,272	51,706	1,519	94
Equipment Rental	50,827		196,551	89,356
Sewage Processing				
Contracted Services	249,750	118,140	1,802,102	5,818,237
Inter-Fund Support	438,020	626,993	320,542	448,837
Depreciation	576,419	15,330	16,912	290,395
Utilities	55,745	6,573	298	18,855
Other	158,140	362,267	40,102	348,165
Total Operating Expense	<u>2,177,456</u>	<u>4,315,707</u>	<u>2,378,029</u>	<u>8,277,290</u>
Operating Income (Loss)	<u>(635,106)</u>	<u>(209,424)</u>	<u>(2,277,517)</u>	<u>2,521,220</u>
Nonoperating Revenue:				
Interest	312,697	26,094	70,710	536,191
Taxes				
Grants	387,597		2,189,894	
Sale of Fixed Assets				184
Other	<u>1,548</u>	<u>460</u>		
Total Nonoperating Revenue	<u>701,843</u>	<u>26,554</u>	<u>2,260,604</u>	<u>536,376</u>
Nonoperating Expenses:				
Interest on Long Term Debt		275		43
Retirement of Fixed Assets				
Other				
Total Nonoperating Expense		<u>275</u>		<u>43</u>
Nonoperating Income	<u>701,843</u>	<u>26,279</u>	<u>2,260,604</u>	<u>536,333</u>
Net Income (Loss) (Statement 6B)	<u>66,737</u>	<u>(183,144)</u>	<u>(16,912)</u>	<u>3,057,553</u>
Depreciation on Grant Funded Fixed Assets			16,912	
Increase (Decrease) in Retained Earnings	<u>66,737</u>	<u>(183,144)</u>	<u>-0-</u>	<u>3,057,553</u>
Retained Earnings - Beginning Balance	<u>2,801,033</u>	<u>215,288</u>	<u>-0-</u>	<u>3,653,983</u>
Retained Earnings - Ending Balance (Statement 6)	<u>\$ 2,867,770</u>	<u>32,144</u>	<u>-0-</u>	<u>6,711,536</u>

See Notes to Financial Statements

Continued on next page

ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS
June 30, 1984
With Comparative Figures for June 30, 1983

STATEMENT 6A (cont'd)

	SANITATION AND WATER DISTRICTS	TOTALS	
		1984	1983
Operating Revenue:			
Charges for Services	\$ 9,725,339	26,272,994	22,105,498
Operating Expenses:			
Salaries		4,930,323	3,916,430
Repairs and Maintenance	159	169,752	140,430
Equipment Rental		336,735	440,165
Sewage Processing	3,976,897	3,976,897	5,955,522
Contracted Services	708,651	8,696,881	7,005,546
Inter-Fund Support		1,834,395	1,849,969
Depreciation	992,514	1,891,570	2,005,892
Utilities		81,472	213,327
Other	2,271,652	3,180,328	1,440,043
Total Operating Expense	7,949,873	25,098,355	22,967,323
Operating Income (Loss)	1,775,466	1,174,639	(861,825)
Nonoperating Revenue:			
Interest	1,066,137	2,011,829	2,003,498
Taxes	243,836	243,836	281,744
Grants	7,337	2,584,830	2,492,793
Sale of Fixed Assets		184	(138,870)
Other	371,798	373,806	267,364
Total Nonoperating Revenue	1,689,108	5,214,485	4,906,529
Nonoperating Expenses:			
Interest on Long Term Debt	415,719	415,719	455,042
Retirement of Fixed Assets	10,282	10,600	4,320
Other	101,627	101,627	6,909
Total Nonoperating Expense	527,628	527,946	466,271
Nonoperating Income	1,161,480	4,686,539	4,440,258
Net Income (Loss) (Statement 6B)	2,936,946	5,861,180	3,578,433
Depreciation on Grant Funded Fixed Assets		16,912	12,872
Increase (Decrease) in Retained Earnings	2,936,946	5,878,092	3,591,305
Retained Earnings - Beginning Balance	25,797,990	32,468,294	28,876,989
Retained Earnings - Ending Balance (Statement 6)	\$28,734,936	38,346,386	32,468,294

See Notes to Financial Statements

ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
June 30, 1984
With Comparative Figures for June 30, 1983

STATEMENT 6B

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Sources of Working Capital:				
Operations:				
Net income (Loss) (Statement 6A)	\$ 66,737	(183,144)	(16,912)	3,057,553
Items not Requiring Working Capital:				
Depreciation	576,419	15,330	16,912	290,395
Decrease in Reserve for Replacement of Equipment				
Amortization of Bond Issuance Cost				
Amortization of Deferred Revenue				(22,675)
Working Capital Provided by (Used In) Operations	643,156	(167,814)	-0-	3,325,274
Capital Contributions, Net	232,423	124,840	24,959	98,044
Increase in Compensated Absences Portion of Long Term Debt	56,377	279,252		143,171
Retirement of Fixed Assets		275	8,293	11,305
Long Term Receivables				
Total Sources of Working Capital	<u>931,957</u>	<u>236,555</u>	<u>33,253</u>	<u>3,577,795</u>
Uses of Working Capital:				
Acquisition of Fixed Assets	1,738,207	57,361	33,253	98,600
Payment of Long Term Debt				
Total Uses of Working Capital	<u>1,738,207</u>	<u>57,361</u>	<u>33,253</u>	<u>98,600</u>
Net Increase (Decrease) in Working Capital	<u>\$(806,250)</u>	<u>179,194</u>	<u>-0-</u>	<u>3,479,195</u>
Elements of Net Increase (Decrease) in Working Capital:				
Cash with County Treasurer	\$(843,409)	(73,441)	60,333	3,041,563
Cash in Bank				
Collections in Transit	(201)		(133)	13,626
Imprest Cash				
Accounts Receivable	(16,788)	(4,958)	3,431	367,410
Due from Other Funds	15,059	59,733	(8,240)	16,279
Inventory of Material and Supplies	488	3,940		10,978
Taxes Receivable				
Prepaid Expense				
Accounts Payable	31,470	9,073	(4,851)	(83,332)
Current Portion of Bonds and Loans Payable				
Current Portion of Deferred Taxes Payable				
Accrued Payroll	11,061	76,587		33,384
Accrued Interest				
Due to Other Funds	(3,929)	108,259	73,149	79,284
Amount Payable to Grantor Agency			(123,689)	
Net Increase (Decrease) in Working Capital	<u>\$(806,250)</u>	<u>179,194</u>	<u>-0-</u>	<u>3,479,195</u>

See Notes to Financial Statements

Continued on next page

ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
June 30, 1984
With Comparative Figures for June 30, 1983

STATEMENT 6B (cont'd)

	SANITATION AND WATER DISTRICTS	TOTALS	
		1984	1983
Sources of Working Capital:			
Operations:			
Net Income (Loss) (Statement 6A)	\$ 2,936,946	5,861,180	3,578,433
Items not Requiring Working Capital:			
Depreciation	992,514	1,891,570	2,005,892
Decrease in Reserve for Replacement of Equipment			(14,644)
Amortization of Bond Issuance Cost	4,985	4,985	4,988
Amortization of Deferred Revenue	(99,935)	(122,610)	78,369
Working Capital Provided by (Used In) Operations	3,834,510	7,635,126	5,653,038
Capital Contributions, Net	497,288	977,554	5,543,131
Increase in Compensated Absences Portion of Long Term Debt		478,800	
Retirement of Fixed Assets	(1,143)	18,730	119,808
Long Term Receivables			15,192
Total Sources of Working Capital	<u>4,330,654</u>	<u>9,110,214</u>	<u>11,331,169</u>
Uses of Working Capital:			
Acquisition of Fixed Assets	961,640	2,889,061	8,721,797
Payment of Long Term Debt	<u>336,733</u>	<u>336,733</u>	<u>564,319</u>
Total Uses of Working Capital	<u>1,298,373</u>	<u>3,225,794</u>	<u>9,286,116</u>
Net Increase (Decrease) in Working Capital	<u>\$ 3,032,281</u>	<u>5,884,420</u>	<u>2,045,053</u>
Elements of Net Increase (Decrease) in Working Capital:			
Cash with County Treasurer	\$ 2,444,508	4,629,554	1,829,909
Cash in Bank	19,399	19,399	5,000
Collections in Transit	7,164	20,456	(59,210)
Imprest Cash			300
Accounts Receivable	(173,114)	175,981	260,488
Due from Other Funds	297,648	380,479	55,012
Inventory of Material and Supplies		15,406	2,832
Taxes Receivable	(121,866)	(121,866)	107,113
Prepaid Expense			(51,361)
Accounts Payable	492,201	444,561	(734,757)
Current Portion of Bonds and Loans Payable	(25,087)	(25,087)	(10,360)
Current Portion of Deferred Taxes Payable	2,644	2,644	(2,644)
Accrued Payroll		121,032	(82,144)
Accrued Interest	4,988	4,988	24,112
Due to Other Funds	83,796	340,559	663,622
Amount Payable to Grantor Agency		(123,689)	37,141
Net Increase (Decrease) in Working Capital	<u>\$ 3,032,281</u>	<u>5,884,420</u>	<u>2,045,053</u>

See Notes to Financial Statements

ENTERPRISE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1984

STATEMENT 6C

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS	TOTALS
Beginning Balance	\$13,244,670	186,916	105,308	5,518,914	19,800,699	38,856,507
Add: Increases Authorized		124,840	24,959	98,044	497,288	745,131
Less: Decreases Authorized	<u>71,825</u>					<u>71,825</u>
Ending Balance (Statement 6)	<u>\$13,172,845</u>	<u>311,756</u>	<u>130,267</u>	<u>5,616,958</u>	<u>20,297,987</u>	<u>39,529,813</u>
Source						
Grants	\$ 521,478		<u>130,267</u>	<u>138,695</u>	<u>4,677,223</u>	<u>5,467,663</u>
Governments Contribution:						
General Fund	12,651,367	18,848		5,478,263		18,148,478
Sanitation Districts:						
Buena		16,042				16,042
Cardiff		29,970				29,970
Lakeside		52,525				52,525
Lemon Grove		50,379				50,379
Montgomery		45,084				45,084
Solana Beach		31,160				31,160
Spring Valley		19,850				19,850
Whispering Palms		22,045				22,045
Winter Gardens		13,093				13,093
Other		<u>12,760</u>				<u>12,760</u>
Total	<u>12,651,367</u>	<u>311,756</u>		<u>5,478,263</u>		<u>18,441,386</u>
Developers' Contribution					<u>15,620,764</u>	<u>15,620,764</u>
Total Contributed Capital (Statement 6)	<u>\$13,172,845</u>	<u>311,756</u>	<u>130,267</u>	<u>5,616,958</u>	<u>20,297,987</u>	<u>39,529,813</u>

See Notes to Financial Statements

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR SERVICES FURNISHED TO OTHER COUNTY DEPARTMENTS AND ARE FINANCED PRIMARILY BY THESE SERVICE CHARGES. BECAUSE THEY ARE EXEMPT FROM BUDGETARY CONTROL, THEY ARE FREE TO EMPLOY COMMERCIAL ACCOUNTING TECHNIQUES, AND ARE OFTEN USED IN SITUATIONS WHERE A MORE ACCURATE DETERMINATION OF OPERATING RESULTS IS DESIRED.

ROAD EQUIPMENT

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE FINANCING OF PUBLIC WORKS EQUIPMENT PROVIDED TO OTHER COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

PURCHASING

THIS FUND ACCOUNTS FOR THE FINANCING OF MATERIALS AND SUPPLIES PROVIDED TO COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

COMMUNICATION EQUIPMENT

THIS FUND ACCOUNTS FOR THE FINANCING OF COMMUNICATIONS EQUIPMENT PROVIDED TO COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

DISTRICT DEVELOPMENT - COUNTY SERVICE AREAS

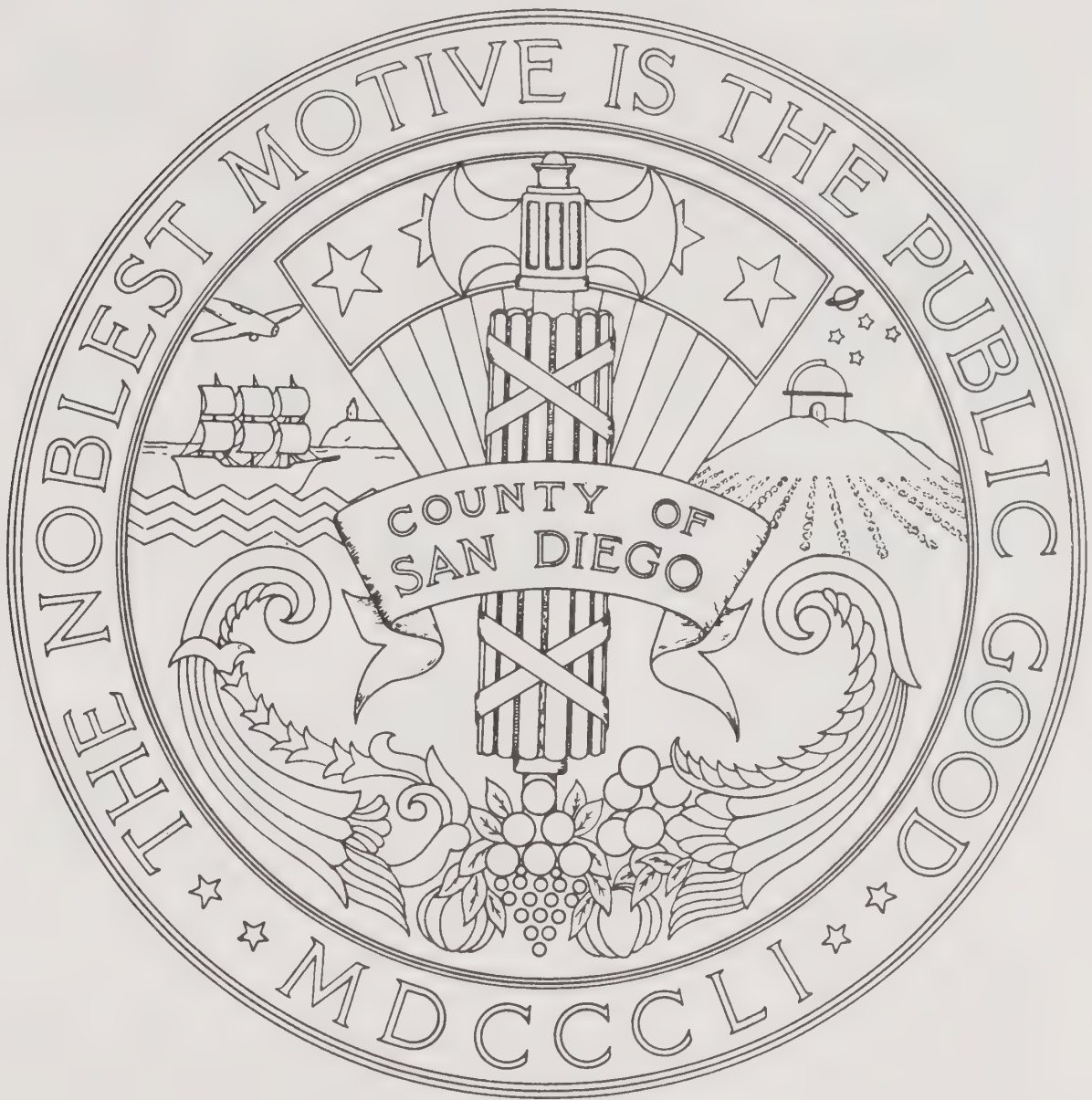
THESE TWO FUNDS WERE ESTABLISHED TO PROVIDE FINANCING FOR START UP SERVICES FOR NEW SPECIAL DISTRICTS AND COUNTY SERVICE AREAS ON A COST REIMBURSEMENT BASIS.

ADULT INSTITUTIONS - JAIL STORES

THESE TWO FUNDS WERE ESTABLISHED TO PROVIDE FOR THE FINANCING OF PERSONAL SUNDRY ITEMS FOR PRISONER USE AT VARIOUS ADULT DETENTION FACILITIES LOCATED THROUGHOUT THE COUNTY, e.g. HONOR CAMPS AND COUNTY JAILS, ON A COST REIMBURSEMENT BASIS.

EDGEMOOR GIFT SHOP

THIS FUND WAS ESTABLISHED TO PROVIDE FINANCING FOR CLOTHING ITEMS FOR GERIATRIC PATIENTS AT COUNTY HEALTH FACILITIES ON A COST REIMBURSEMENT BASIS.



FINANCIAL REPORT OF SAN DIEGO COUNTY

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1984
With Comparative Figures for June 30, 1983

	ROAD EQUIPMENT	PURCHASING	COMMUNICATIONS EQUIPMENT
ASSETS			
Cash with County Treasurer	\$ 9,804,068	365,995	64,935
Collections in Transit			
Imprest Cash		100,000	
Due from Other Funds (Schedule 4)	1,623,290	274,564	
Accounts Receivable		7,562	
Inventory of Equipment, Material and Supplies, at cost	1,082,860	671,890	
Due from Other Funds - Loans			
Equipment, Net of Allowance for Depreciation of \$3,683,857 in 1984 (\$3,603,332 in 1983)	<u>7,333,964</u>		
Total Assets	<u>\$19,844,183</u>	<u>1,420,013</u>	<u>64,935</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	\$ 78,546	577,664	
Due to Other Funds (Schedule 4)	<u>485,391</u>	<u>1,274</u>	
Total Liabilities	<u>563,937</u>	<u>578,939</u>	
Fund Equity			
Retained Earnings:			
Unreserved:			
Designated For Replacement of Equipment	4,196,987		
Undesignated	4,695,304	69,974	64,935
Contributed Capital (Statement 7C)	<u>10,387,953</u>	<u>771,100</u>	
Total Fund Equity	<u>19,280,245</u>	<u>841,074</u>	<u>64,935</u>
Total Liabilities and Fund Equity	<u>\$19,844,183</u>	<u>1,420,013</u>	<u>64,935</u>

Notes to Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1984
With Comparative Figures for June 30, 1983

STATEMENT 7

DISTRICTS DEVELOPMENT	COUNTY SERVICE AREA	ADULT INSTITUTIONS	JAIL STORES	EDGEMOOR GIFT SHOP	TOTALS	
					1984	1983
55,000	320,097	42,714	80,330 12,759	2,675	10,735,817 12,759 100,000	9,689,502 13,470 100,000
	11,879	9,231	2,419	716	1,918,966 10,698	1,062,381 12,260
	518,493	22,173	51,559	3,075	1,831,559 518,493	1,783,236 1,401,807
					7,333,964	6,522,820
<u>55,000</u>	<u>850,470</u>	<u>74,118</u>	<u>147,069</u>	<u>6,466</u>	<u>22,462,257</u>	<u>20,585,478</u>
		6,990 22,128	37,776 33,045	1,471	702,448 541,840	658,268 529,431
		<u>29,118</u>	<u>70,821</u>	<u>1,471</u>	<u>1,244,288</u>	<u>1,187,700</u>
			76,248	995	4,196,987 4,907,457 12,113,523	4,421,570 3,659,381 11,316,826
<u>55,000</u>	<u>850,470</u>	<u>45,000</u>	<u>76,248</u>	<u>4,000</u>	<u>21,217,969</u>	<u>19,397,778</u>
<u>55,000</u>	<u>850,470</u>	<u>45,000</u>	<u>76,248</u>	<u>4,995</u>	<u>21,217,969</u>	<u>19,397,778</u>
<u>55,000</u>	<u>850,470</u>	<u>74,118</u>	<u>147,069</u>	<u>6,466</u>	<u>22,462,257</u>	<u>20,585,478</u>

(Statement 1A)

See Notes to Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

INTERNAL SERVICE FUNDS*
 COMBINING STATEMENT OF REVENUE, EXPENSES
 AND CHANGES IN RETAINED EARNINGS
 Year Ended June 30, 1984
 With Comparative Figures for Year Ended June 30, 1983

	ROAD EQUIPMENT	PURCHASING
Operating Revenue:		
Charges for Services	\$ 4,727,582	9,877,359
Operating Expenses:		
Cost of Materials	284,881	9,885,123
Repairs and Maintenance	2,439,402	
Fuel	849,534	
Depreciation	525,932	
Other	526,356	
Total Operating Expenses	4,626,107	9,885,123
Operating Income (Loss)	101,475	(7,764)
Nonoperating Revenue:		
Interest	1,022,180	
Nonoperating Expenses:		
Retirement of Fixed Assets	22,178	
Nonoperating Income (Loss)	1,000,002	
Income (Loss) before Operating Transfers (Statement 7B)	1,101,477	(7,764)
Operating Transfers (Out)**		
Net Income (Loss)	1,101,477	(7,764)
Retained Earnings - Beginning Balance	7,790,814	77,738
Retained Earnings - Ending Balance (Statement 7)	\$ 8,892,291	69,974

*Includes those Internal Service Funds with related activity for the year reported.
 **Transfer to various Agency Funds

See Notes to Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

INTERNAL SERVICE FUNDS*
 COMBINING STATEMENT OF REVENUE, EXPENSES
 AND CHANGES IN RETAINED EARNINGS
 Year Ended June 30, 1984
 With Comparative Figures for Year Ended June 30, 1983

COMMUNICATIONS EQUIPMENT	ADULT INSTITUTIONS	JAIL STORES	EDGEWOOD GIFT SHOP	STATEMENT 7A	
				TOTALS	
				1984	1983
	<u>108,409</u>	<u>655,881</u>	<u>8,722</u>	<u>15,377,955</u>	<u>15,320,624</u>
	86,123	433,425	8,480	10,698,031	10,021,730
				2,439,402	2,169,994
				849,534	1,037,045
				525,932	433,210
	<u>3,716</u>	<u>139,726</u>		<u>669,799</u>	<u>572,063</u>
	<u>89,840</u>	<u>573,152</u>	<u>8,480</u>	<u>15,182,704</u>	<u>14,234,042</u>
	<u>18,568</u>	<u>82,729</u>	<u>242</u>	<u>195,251</u>	<u>1,086,582</u>
				<u>1,022,180</u>	<u>913,467</u>
				<u>22,178</u>	<u>780,339</u>
				<u>1,000,002</u>	<u>133,128</u>
	18,568	82,729	242	1,195,253	1,219,710
	(18,568)	(153,191)		(171,759)	(18,251)
		(70,461)	242	1,023,493	1,201,459
<u>64,935</u>	<u>-0-</u>	<u>146,709</u>	<u>753</u>	<u>8,080,951</u>	<u>6,879,492</u>
<u>64,935</u>	<u>-0-</u>	<u>76,248</u>	<u>995</u>	<u>9,104,445</u>	<u>8,080,951</u>

See Notes to Financial Statements

INTERNAL SERVICE FUNDS*
 COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
 Year Ended June 30, 1984
 With Comparative Figures for Year Ended June 30, 1983

	ROAD EQUIPMENT	PURCHASING	COUNTY SERVICE AREA
Sources of Working Capital:			
Operations:			
Net Income	\$1,101,477	(7,764)	
Items not requiring Working Capital:			
Depreciation	<u>525,932</u>	<u> </u>	
Working Capital Provided by Operations	1,627,410	(7,764)	
Capital Contributions, Net	796,697		
Retirement of Fixed Assets	180,134		
Payment Received on Long-term Receivables	<u>822,174</u>	<u> </u>	<u>156,124</u>
Total Sources of Working Capital	<u>3,426,417</u>	<u>(7,764)</u>	<u>156,124</u>
Uses of Working Capital:			
Acquisition of Fixed Assets, Net	1,517,210		
Increase in Long-term Receivables			94,985
Payment of Long-term Debt	<u> </u>	<u> </u>	<u> </u>
Total Uses of Working Capital	<u>1,517,210</u>	<u> </u>	<u>94,985</u>
Net Increase (Decrease) in Working Capital	<u>\$1,909,206</u>	<u>(7,764)</u>	<u>61,139</u>
Elements of Net Increase (Decrease) in Working Capital:			
Cash	\$ 958,237	33,863	62,809
Collections in Transit			
Accounts Receivable, Net		(3,553)	
Due from Other Funds	850,522	33,161	(1,670)
Inventory of Material and Supplies	60,685	49,315	
Accounts Payable	81,517	(121,423)	
Due to Other Funds	<u>(41,757)</u>	<u>871</u>	<u> </u>
Net Increase (Decrease) in Working Capital	<u>\$ 1,909,206</u>	<u>(7,764)</u>	<u>61,139</u>

*Includes those Internal Service Funds with related activity for the year reported.

See Notes to Financial Statements

INTERNAL SERVICE FUNDS*
 COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
 Year Ended June 30, 1984
 With Comparative Figures for Year Ended June 30, 1983

STATEMENT 7B

ADULT INSTITUTIONS	JAIL STORES	EDGEWOOD GIFT SHOP	TOTALS	
			1984	1983
-0-	(70,461)	242	1,023,493	1,201,459
			525,932	433,210
-0-	(70,461)	242	1,549,425	1,634,669
			796,697	1,652,165
			180,134	1,673,399
			978,299	449,885
-0-	(70,461)	242	3,504,555	5,410,118
			1,517,210	852,690
			94,985	1,005,795
				250,000
-0-	-0-	-0-	1,612,195	2,108,485
-0-	(70,461)	242	1,892,361	3,301,633
6,403	(15,637)	638	1,046,314	3,530,857
	(711)		(711)	6,780
398	2,419	(427)	(1,163)	(4,197)
	(25,827)		856,186	109,621
(1,417)	(60,021)	(239)	48,323	24,812
(757)	(3,786)	270	(44,179)	(104,442)
(4,627)	33,103		(12,409)	(261,801)
-0-	(70,461)	242	1,892,361	3,301,633

Sources of Working Capital:

Operations:

Net Income

Items not requiring Working Capital:

Depreciation

Working Capital Provided by
Operations

Capital Contributions, Net

Retirement of Fixed Assets

Payment Received on Long-term Receivables

Total Sources of
Working Capital

Uses of Working Capital:

Acquisition of Fixed Assets, Net

Increase in Long-term Receivables

Payment of Long-term Debt

Total Uses of Working Capital

Net Increase (Decrease) in
Working CapitalElements of Net Increase (Decrease) in
Working Capital

Cash

Collections in Transit

Accounts Receivable, Net

Due from Other Funds

Inventory of Material and Supplies

Accounts Payable

Due to Other Funds

Net Increase (Decrease) in
Working Capital

See Notes to Financial Statements

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1984

	ROAD EQUIPMENT	PURCHASING	DISTRICT DEVELOPMENT
Beginning Balance	\$ 9,591,256	771,100	55,000
Add: Increases Authorized	876,709		
Deduct: Decrease Authorized	<u>80,011</u>	<u> </u>	<u> </u>
Ending Balance (Statement 7)	<u>\$10,387,953</u>	<u>771,100</u>	<u>55,000</u>
Source			
Governments' Contribution:			
General Fund	\$ 247,742	771,100	55,000
Road Fund	6,911,308		
Liquid Waste Enterprise Fund	829,813		
Solid Waste Enterprise Fund	2,330,862		
Airport Enterprise Fund	<u>68,227</u>	<u> </u>	<u> </u>
Total	<u>\$10,387,953</u>	<u>771,100</u>	<u>55,000</u>

See Notes to Financial Statements

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1984

STATEMENT 7C

COUNTY SERVICE AREA	ADULT INSTITUTIONS	EDGEMOOR GIFT SHOP	TOTAL
850,470	45,000	4,000	11,316,826
			876,709
			80,011
<u>850,470</u>	<u>45,000</u>	<u>4,000</u>	<u>12,113,523</u>
850,470	45,000	4,000	1,973,312
			6,911,308
			829,813
			2,330,862
			68,227
<u>850,470</u>	<u>45,000</u>	<u>4,000</u>	<u>12,113,523</u>

See Notes to Financial Statements



AGENCY FUNDS

PROPERTY TAX COLLECTION FUNDS

THESE FUNDS ARE USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF PROPERTY TAXES AND INTEREST ON BANK DEPOSITS AND ARE UNDER THE CONTROL OF ONE OR MORE COUNTY OFFICERS.

COUNTY DEPARTMENTAL FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF A SINGLE COUNTY OFFICER WHO USES THE FUND FOR VARIOUS TYPES OF DEPOSIT RECEIPTS. DISBURSEMENTS ARE MADE FROM THESE FUNDS BY THE AUDITOR AND CONTROLLER BASED ON A PROPERLY WRITTEN AUTHORIZATION FROM THE RESPONSIBLE OFFICER.

SPECIAL PURPOSE FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF VARIOUS COUNTY OFFICERS AND ARE USED TO ACCUMULATE RESOURCES FOR SPECIFIC PURPOSES, E.G., SPECIAL ASSESSMENT DISTRICT DEBT SERVICE FUNDS FOR WHICH THE COUNTY TREASURER-TAX COLLECTOR ACTS IN A TRUST CAPACITY AND THE ACCUMULATED MONIES ARE DISBURSED TO BONDHOLDERS IN PAYMENT OF BOND PRINCIPAL AND INTEREST, AND SPECIAL ASSESSMENT BONDS WHICH ARE ISSUED TO FINANCE CONSTRUCTION UNDER THE 1911 AND 1913 ACTS.

EMPLOYEES' RETIREMENT SYSTEM FUND

THIS FUND IS UNDER THE CONTROL OF THE BOARD OF RETIREMENT. THE FUND ACCUMULATES CONTRIBUTIONS FROM THE COUNTY, CONTRIBUTIONS FROM EMPLOYEES, AND EARNINGS FROM THE FUND'S INVESTMENTS. DISBURSEMENTS ARE MADE FROM THE FUND FOR RETIREMENTS, DISABILITY AND DEATH BENEFITS, AND REFUNDS. THIS FUND INCLUDES ALL ASSETS OF THE RETIREMENT SYSTEM.

FUNDS HELD FOR SPECIAL & SCHOOL DISTRICTS

THESE FUNDS DO NOT REPRESENT FUNDS OF THE COUNTY, BUT INCLUDE MONIES BELONGING TO AGENCIES WHICH USE THE COUNTY TREASURY AS THEIR DEPOSITORY AND IN SOME CASES HAVE THE AUDITOR AND CONTROLLER AS THEIR ACCOUNTING OFFICER TO RECORD ALL TRANSACTIONS.

THESE INCLUDE SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS, JOINT POWERS AUTHORITIES, SPECIAL OPERATING FUNDS, AND SCHOOL DISTRICT FUNDS.

FINANCIAL REPORT OF SAN DIEGO COUNTY

AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1984
With Comparative Figures for June 30, 1983

STATEMENT 8

	PROPERTY TAX COLLECTION FUNDS	COUNTY DEPARTMENTAL FUNDS	SPECIAL PURPOSE FUNDS	EMPLOYEES' RETIREMENT SYSTEM FUND	FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS	TOTALS	
						1984	1983
ASSETS							
Cash with County Treasurer	\$ 46,882,122	19,076,715	156,375,108	137,479,893	272,352,731	632,166,571	535,750,832
Cash in Banks		231,865	16,330,633		14,598,470	31,160,969	36,018,291
Collections in Transit	3,842,137	1,023,258	424,983		343,691	5,634,070	4,732,353
Imprest Cash		8,500	1,300			9,800	10,600
Due from Other Funds (Schedule 4)	2,166,334	2,967,495	6,511,278	3,362,479	837,393	15,844,981	17,689,707
Due from Other Funds - Treasury Advances			20,000			20,000	21,162
Investments (Schedule 5)			1,076,359	300,278,600	110,000	301,464,960	320,495,932
Total Assets	<u>\$ 52,890,594</u>	<u>23,307,835</u>	<u>180,739,663</u>	<u>441,120,973</u>	<u>288,242,287</u>	<u>986,301,353</u>	<u>914,718,879</u>
LIABILITIES							
Due to Other Funds (Schedule 4)	\$ 21,503,576	5,315,269	6,108,356		270,076	33,197,278	22,276,255
Due to Other Funds - Treasury Advance					20,000	20,000	21,162
Due to Other Funds - Loans					5,689	5,689	8,441
Tax Collections Due to Other Governmental Entities	31,387,017					31,387,017	28,620,079
Agency Funds Held for Other Governmental Entities		17,992,566	174,631,307	441,120,973	287,946,522	921,691,368	863,792,940
Total Liabilities	<u>\$ 52,890,594</u>	<u>23,307,835</u>	<u>180,739,663</u>	<u>441,120,973</u>	<u>288,242,287</u>	<u>986,301,353</u>	<u>914,718,879</u>

(Statement 1A)

See Notes to Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1984

STATEMENT 8A

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Cash with County Treasurer	\$ 35,327,867	1,174,043,421	1,162,489,165	46,882,122
Collections in Transit	3,465,877	3,866,798	3,490,538	3,842,137
Due from Other Funds	378,005	2,166,334	378,005	2,166,334
Total Assets	<u>\$ 39,171,749</u>	<u>1,180,076,554</u>	<u>1,166,357,709</u>	<u>52,890,594</u>
LIABILITIES				
Due to Other Funds	\$ 10,551,669	21,503,614	10,551,707	21,503,576
Tax Collections Due to Other Governmental Entities	28,620,079	1,191,409,576	1,188,642,638	31,387,017
Total Liabilities	<u>\$ 39,171,749</u>	<u>1,212,913,191</u>	<u>1,199,194,346</u>	<u>52,890,594</u>
COUNTY DEPARTMENTAL FUNDS				
ASSETS				
Cash with County Treasurer	\$ 17,982,616	707,837,737	706,743,639	19,076,715
Cash in Banks	221,250	18,489,004	18,478,388	231,865
Collections in Transit	615,098	1,023,258	615,098	1,023,258
Imprest Cash	8,700		200	8,500
Due from Other Funds	1,801,341	2,967,495	1,801,341	2,967,495
Total Assets	<u>\$ 20,629,006</u>	<u>730,317,495</u>	<u>727,638,667</u>	<u>23,307,835</u>
LIABILITIES				
Due to Other Funds	\$ 5,251,285	5,315,269	5,251,285	5,315,269
Agency Funds Held for Other Governmental Entities	15,377,721	727,383,121	724,768,276	17,992,566
Total Liabilities	<u>\$ 20,629,006</u>	<u>732,698,390</u>	<u>730,019,561</u>	<u>23,307,835</u>
SPECIAL PURPOSE FUNDS				
ASSETS				
Cash with County Treasurer	\$ 142,776,784	3,364,041,668	3,350,443,344	156,375,108
Cash in Banks	14,140,307	35,516,733	33,326,408	16,330,633
Collections in Transit	312,591	424,983	312,591	424,983
Imprest Cash	1,900	1,200	1,800	1,300
Due from Other Funds	14,834,765	8,511,278	16,834,765	6,511,278
Due from Other Funds-Treasury Advance	21,162		1,162	20,000
Investments	1,177,994		101,634	1,076,359
Total Assets	<u>\$ 173,265,506</u>	<u>3,408,495,864</u>	<u>3,401,021,707</u>	<u>180,739,663</u>
LIABILITIES				
Due to Other Funds	\$ 5,214,975	6,113,627	5,220,246	6,108,356
Agency Funds Held for Other Governmental Entities	168,050,530	1,036,861,932	1,030,281,155	174,631,307
Total Liabilities	<u>\$ 173,265,506</u>	<u>1,042,975,559</u>	<u>1,035,501,402</u>	<u>180,739,663</u>

See Notes to Financial Statements

Continued on next page

FINANCIAL REPORT OF SAN DIEGO COUNTY

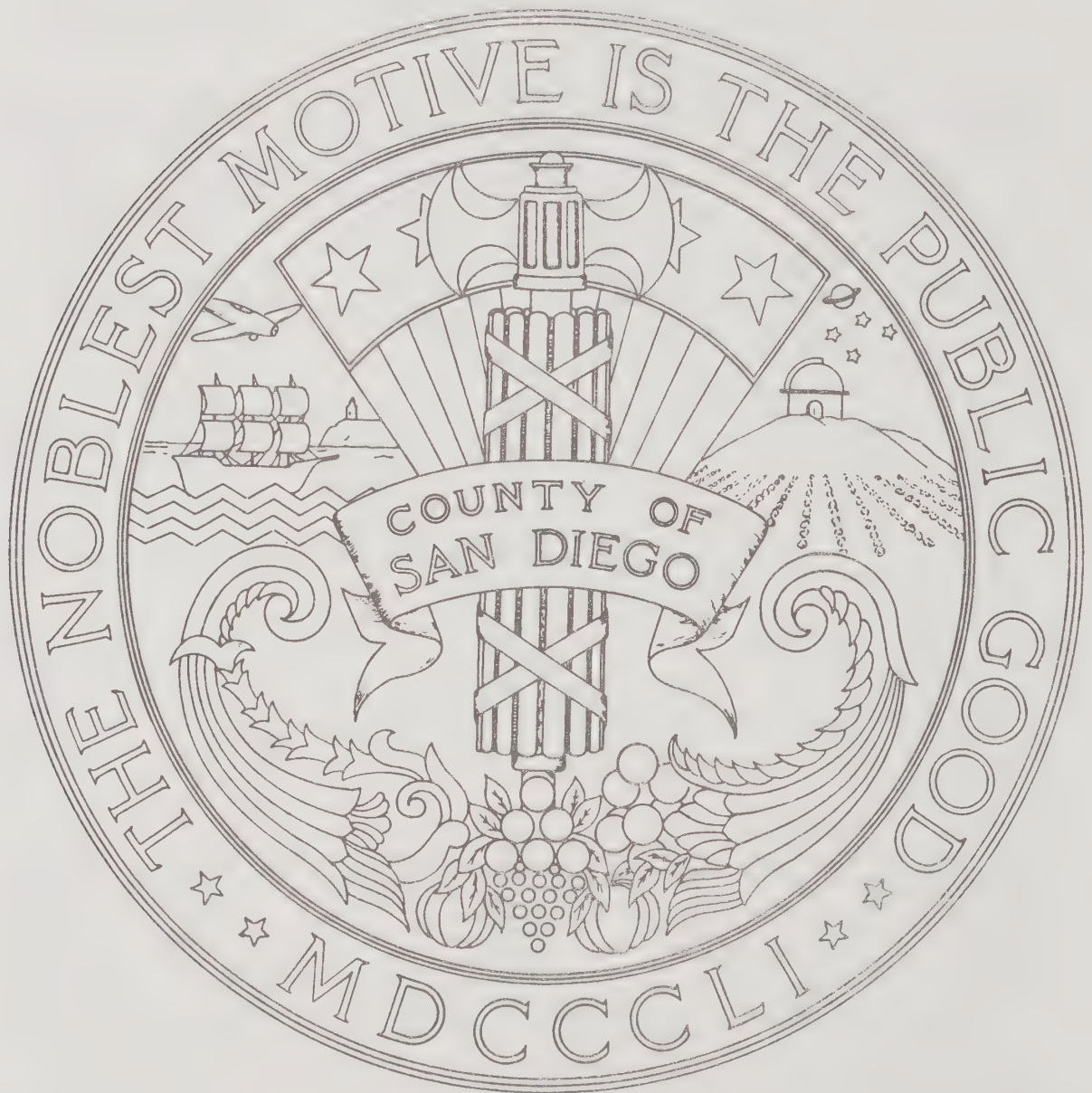
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1984

STATEMENT 8A (cont'd)

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
EMPLOYEES' RETIREMENT SYSTEM FUND				
ASSETS				
Cash with County Treasurer	\$ 85,207,008	449,261,253	396,988,367	137,479,893
Collections in Transit	98,000		98,000	-0-
Due from Other Funds	14,205	3,362,479	14,205	3,362,479
Investments	<u>319,207,937</u>	<u>310,875,093</u>	<u>329,804,431</u>	<u>300,278,600</u>
Total Assets	<u>\$ 404,527,151</u>	<u>763,498,826</u>	<u>726,905,004</u>	<u>441,120,973</u>
LIABILITY				
Agency Funds Held for Other Governmental Entities	<u>\$ 404,527,151</u>	<u>100,106,219</u>	<u>63,512,396</u>	<u>441,120,973</u>
FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS				
ASSETS				
Cash with County Treasurer	\$ 254,456,555	1,475,789,713	1,457,893,538	272,352,731
Cash in Bank	21,656,733	21,957,543	29,015,806	14,598,470
Collection in Transit	240,786	343,691	240,786	343,691
Due from Other Funds	661,390	840,400	664,397	837,393
Investments	<u>110,000</u>			<u>110,000</u>
Total Assets	<u>\$ 277,125,466</u>	<u>1,498,931,349</u>	<u>1,487,814,528</u>	<u>288,242,287</u>
LIABILITIES				
Due to Other Funds	\$ 1,258,324	992,943	1,981,192	270,076
Due to Other Funds-Treasury Advances	21,162		1,162	20,000
Due to Other Funds - Loans	8,441		2,752	5,689
Agency Funds Held for Other Governmental Entities	<u>275,837,538</u>	<u>2,247,982,636</u>	<u>2,235,873,652</u>	<u>287,946,522</u>
Total Liabilities	<u>\$ 277,125,466</u>	<u>2,248,975,580</u>	<u>2,237,858,759</u>	<u>288,242,287</u>
TOTAL AGENCY FUNDS				
ASSETS				
Cash with County Treasurer	\$ 535,750,832	7,170,973,794	7,074,558,055	632,166,571
Cash in Banks	36,018,291	75,963,281	80,820,602	31,160,969
Collections in Transit	4,732,353	5,658,731	4,757,014	5,634,070
Imprest Cash	10,600	1,200	2,000	9,800
Due from Other Funds	17,689,707	17,847,989	19,692,715	15,844,981
Due from Other Funds-Treasury Advances	21,162		1,162	20,000
Investments	<u>320,495,932</u>	<u>310,875,093</u>	<u>329,906,065</u>	<u>301,464,960</u>
Total Assets	<u>\$ 914,718,879</u>	<u>7,581,320,090</u>	<u>7,509,737,615</u>	<u>986,301,353</u>
LIABILITIES				
Due to Other Funds	\$ 22,276,255	33,925,455	23,004,432	33,197,278
Due to Other Funds-Treasury Advances	21,162		1,162	20,000
Due to Other Funds - Loans	8,441		2,752	5,689
Tax Collections Due to Other Governmental Entities	<u>28,620,079</u>	<u>1,191,409,576</u>	<u>1,188,642,638</u>	<u>31,387,017</u>
Agency Funds Held for Other Governmental Entities	<u>863,792,940</u>	<u>4,112,333,908</u>	<u>4,054,435,480</u>	<u>921,691,368</u>
Total Liabilities	<u>\$ 914,718,879</u>	<u>5,337,668,940</u>	<u>5,266,086,466</u>	<u>986,301,353</u>

(Statement 8)

See Notes to Financial Statements



ACCOUNT GROUPS

GENERAL FIXED ASSETS

TO ACCOUNT FOR FIXED ASSETS NOT USED IN PROPRIETARY FUND OPERATIONS.

GENERAL LONG-TERM DEBT

TO ACCOUNT FOR LONG-TERM DEBT INTENDED TO BE FINANCED FROM GOVERNMENTAL FUNDS. IT MAY INCLUDE LIABILITIES EVIDENCED BY FORMAL DEBT INSTRUMENTS AS WELL AS LIABILITIES ARISING FROM LEASE-PURCHASE AGREEMENTS, ACCRUED PENSION CONTRIBUTIONS AND OTHERS.

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year Ended June 30, 1984

STATEMENT 9

FUNCTION AND ACTIVITY	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
General:				
Legislative and Administrative	\$ 1,042,306	241,753	72,803	1,211,256
Finance	1,663,454	524,112	257,755	1,929,811
Counsel	103,166	14,699	348	117,518
Personnel	118,702	121,890	84,542	156,050
Elections	1,542,120	181,348	4,643	1,718,826
Property Management	354,695,997	25,998,673	23,492,383	357,202,287
Other General	<u>7,892,794</u>	<u>1,851,614</u>	<u>134,337</u>	<u>9,610,070</u>
Total General	<u>367,058,543</u>	<u>28,934,092</u>	<u>24,046,813</u>	<u>371,945,821</u>
Public Protection:				
Judicial	2,451,728	284,623	100,107	2,636,244
Police Protection	2,439,055	483,327	155,456	2,766,927
Detention and Correction	1,234,783	65,834	103,184	1,197,433
Fire Protection	203,735	33,402	11,540	225,597
Protective Inspection	260,301	36,002	28,988	267,315
Other Protection	<u>1,935,980</u>	<u>1,339,409</u>	<u>1,127,201</u>	<u>2,148,189</u>
Total Protection	<u>8,525,585</u>	<u>2,242,601</u>	<u>1,526,477</u>	<u>9,241,708</u>
Public Ways and Facilities:				
Public Ways	<u>3,686,509</u>	<u>857,083</u>	<u>599,110</u>	<u>3,944,482</u>
Health and Sanitation:				
Hospital Care	<u>3,994,381</u>	<u>761,133</u>	<u>306,742</u>	<u>4,448,772</u>
Public Assistance:				
Administration	<u>1,552,690</u>	<u>392,026</u>	<u>418,827</u>	<u>1,525,890</u>
Education:				
Library Services	2,124,242	56,479	1,335	2,179,385
Agricultural Education	<u>25,533</u>	<u>6,062</u>	<u>1,135</u>	<u>30,460</u>
Total Education	<u>2,149,776</u>	<u>62,541</u>	<u>2,470</u>	<u>2,209,846</u>
Recreational and Cultural Services:				
Recreational Facilities	<u>573,458</u>	<u>180,624</u>	<u>104,569</u>	<u>649,513</u>
Total	<u>\$387,540,945</u>	<u>33,430,103</u>	<u>27,005,012</u>	<u>393,966,036</u>

(Statement 1A)

See Notes to Financial Statements

STATEMENT OF GENERAL LONG TERM DEBT PAYABLE
June 30, 1984

	INTEREST RATES	LEASE/LOAN PERIOD		FISCAL YEAR	PRINCIPAL PAYMENTS
Lease Revenue Bonds:					
Joint Powers Authorities	5.50 to 9.50	7/15/68	7/15/07	1985	\$ 1,255,000
				1986	1,355,000
				1987	1,480,000
				1988	1,605,000
				1989	1,750,000
				1990-1994	11,185,000
				1995-1999	16,870,000
				2000-2004	25,940,000
				2005-2008	<u>20,600,000</u>
Total Lease Revenue Bonds					<u>82,040,000</u>
Capitalized Leases:					
County Employees' Retirement Board	4.50 to 6.75	11/01/64	12/31/91	1985	377,748
				1986	343,032
				1987	212,322
				1988	132,177
				1989	75,765
				1990-1992	<u>76,757</u>
Redevelopment Agency	6.00 to 8.00	7/10/79	1/01/07	1985	900,000
				1986	960,000
				1987	1,030,000
				1988	1,110,000
				1989	1,180,000
				1990-1994	7,340,000
				1995-1999	10,400,000
				2000-2004	14,770,000
				2005-2007	<u>11,700,000</u>
Private Parties	5.00 to 14.10	11/05/73	3/01/03	1985	3,107,703
				1986	3,348,981
				1987	3,305,815
				1988	3,424,362
				1989	3,673,650
				1990-1994	15,325,761
				1995-1999	23,838,787
				2000-2003	<u>3,996,686</u>
Total Capitalized Leases					<u>110,629,546</u>
Interfund Loans:					
General Fund	None	1982-1993		1985	13,404
				1986	13,404
				1987	13,404
				1988	13,404
				1989	13,405
				1990-1993	<u>36,924</u>
County Service Area Internal Service Fund	9.63 to 16.2	1975-1989		1985	229,389
				1986	142,124
				1987	100,616
				1988	40,164
				1989	<u>6,200</u>
Total Interfund Loans					<u>622,438</u>
Total					<u>\$193,291,984</u>

See Notes to Financial Statements

STATEMENT OF GENERAL LONG TERM DEBT PAYABLE
June 30, 1984STATEMENT 10

ORIGINAL AMOUNT	RETIRED	OUTSTANDING	
			Lease Revenue Bonds:
85,200,000	3,160,000	82,040,000	Joint Powers Authorities
<u>85,200,000</u>	<u>3,160,000</u>	<u>82,040,000</u>	Total Lease Revenue Bonds
			Capitalized Leases:
			County Employees' Retirement Board
5,411,860	4,194,059	1,217,801	
51,000,000	1,610,000	49,390,000	Redevelopment Agency
68,396,447	8,374,702	60,021,745	Private Parties
<u>124,808,307</u>	<u>14,178,761</u>	<u>110,629,546</u>	Total Capitalized Leases
			Interfund Loans:
			General Fund
122,676	18,731	103,945	
			County Service Area Internal Service Fund
1,088,691	570,198	518,493	
<u>1,211,367</u>	<u>588,929</u>	<u>622,438</u>	Total Interfund Loans
<u>211,219,674</u>	<u>17,927,690</u>	193,291,984	Total
		26,702,876	Compensated Absences
		12,041,694	Deferred Compensation Investments
		<u>44,754,286</u>	Accrued Pension Contributions
		<u>\$276,790,840</u>	Total Long Term Debt (Statement 1A)

See Notes to Financial Statements



MISCELLANEOUS SCHEDULES

TO PROVIDE ADDITIONAL INFORMATION AND DETAIL ON INTERFUND ACCOUNTS,
AGENCY FUND INVESTMENTS, TAXES RECEIVABLE, GENERAL FUND REVENUE AND
EXPENDITURES, AND CONTRIBUTED CAPITAL.

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL, SPECIAL REVENUE, DEBT SERVICE,
CAPITAL PROJECTS, ENTERPRISE, AND INTERNAL SERVICE FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1984

SCHEDULE 1

	CASH WITH COUNTY TREASURER			ENDING BALANCE
	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	
General Fund	\$ 9,117,948	987,242,264	986,477,473	9,882,740
Special Revenue Funds:				
Road Fund	11,407,408	45,505,947	47,935,212	8,978,143
Deferred Compensation Investment Fund	6,416,925	4,164,257	2,983,004	7,598,178
Survey Monument Preservation Fund	138,814	118,630	147,650	109,793
Grazing Land Fund	66,167	10,801		76,968
Fish and Game Propagation Fund	31,772	37,943	44,119	25,596
County Library Fund	1,051,613	7,195,440	7,171,684	1,075,369
Special Aviation Fund	159,197	119,266	35,930	242,533
Cable TV Fund	193,939	526,239	166,054	554,124
Park Land Dedication Fund	4,202,494	1,544,857	889,147	4,858,203
Federal Revenue Sharing Fund	25,584	12,884,888	12,499,862	410,610
County Service Area Funds	1,809,913	2,587,478	2,322,000	2,075,392
Flood Control District Funds	2,395,484	4,136,928	4,233,629	2,298,784
Housing Authority Fund	4,404,584	10,339,074	11,381,704	3,361,955
Other Special District Funds	974,687	5,478,272	4,697,124	1,755,836
Debt Service Funds	1,649,028	4,546,697	4,600,762	1,594,964
Capital Project Funds	18,010,663	60,747,722	59,021,362	19,737,023
Enterprise Funds	16,251,725	40,838,053	35,986,832	21,102,944
Internal Service Funds	9,689,502	34,108,576	33,062,261	10,735,817
Total	<u>\$87,997,456</u>	<u>1,222,133,342</u>	<u>1,213,655,817</u>	<u>96,474,979</u>

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
SCHEDULE OF REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1984
With Comparative Figures for Year Ended June 30, 1983

SCHEDULE 2

Source	1984		1983
	BUDGETED	ACTUAL	ACTUAL
Taxes			
Property Taxes - Current Secured	\$139,960,000	137,349,109	123,758,309
Property Taxes - Current Unsecured	6,150,000	6,188,929	5,564,464
Property Taxes - Prior Secured	2,540,384	5,736,840	3,712,438
Property Taxes - Prior Unsecured	503,000	456,691	564,508
Penalties - Costs - Delinquent Tax	5,526,000	4,985,063	4,434,420
Sales and Use Taxes	11,727,297	11,528,121	9,240,868
Other Taxes	5,450,015	6,302,982	4,285,954
Total	171,856,696	172,547,738	151,560,964
Licenses, Permits & Franchises			
Franchises	2,530,000	2,476,458	2,319,782
Animal Licenses	1,556,132	1,084,695	988,326
Business Licenses	1,920,986	1,848,074	1,358,498
Construction Permits	3,709,878	3,940,203	1,887,500
Zoning Permits	100,000	93,753	97,165
Other Licenses and Permits	665,886	1,017,555	822,856
Total	10,482,882	10,460,739	7,474,127
Fines, Forfeitures & Penalties			
Vehicle Code Fines	2,396,089	2,729,390	2,434,219
Other Court Fines	3,770,200	3,703,434	2,587,985
Forfeitures and Penalties	1,011,742	869,367	772,221
Total	7,178,031	7,302,192	5,794,427
Use of Money and Property			
Interest - Deposits and Investment	12,433,880	15,078,570	14,400,619
Rents and Concessions	859,606	909,957	285,522
Total	13,293,486	15,988,528	14,686,141
Aid From Other Governmental Agencies - State			
State - Motor Vehicle In-Lieu Tax	28,400,000	29,619,349	26,914,721
State - Trailer Coach In-Lieu Tax	1,300,000	851,075	1,011,012
Other State In-Lieu Tax - Hwy Land Rental	100,000	125,174	87,459
State Public Assistance - Administration	22,285,895	21,191,709	21,537,975
State Aid for Public Assistance Program	102,683,753	102,157,678	98,627,800
State Aid Crippled Children	4,614,117	2,789,319	3,532,734
State Health Administration	16,000	16,000	31,816
State Aid For Mental Health	23,730,745	22,921,851	23,847,307
Other State Aid For Health	48,382,327	48,413,674	32,192,902
State Aid For Agriculture	756,116	633,765	466,302
State Aid For Civil Defense	190,000	170,098	250,257
State Aid For Construction		19,907	295,607
State Aid For Corrections	282,613	152,105	130,936
State Aid For Homeowners Property Tax Reduction	5,850,000	5,671,841	5,606,997
State Aid For Business Inventory Property Reduction	5,448,000	5,071,653	5,384,262
State Aid - Other	23,926,587	21,191,012	20,570,743
Total	267,966,153	260,996,218	240,488,837
Aid From Other Governmental Agencies - Federal			
Federal Public Assistance - Administration	29,242,980	29,510,596	28,765,269
Federal Aid For Public Assistance Program	115,059,954	114,689,799	115,480,617
Federal Health Administration	19,270	17,013	18,452
Federal Aid For Construction	13,150	14,000	114,070
Federal Aid For Disaster	59,900	(11,532)	68,758
Federal In-Lieu Taxes	300,000	310,022	316,114
Federal - Other	22,093,149	12,525,696	16,329,774
Total	166,788,403	157,055,595	161,093,058
Aid From Other Governmental Agencies - Other	1,040,518	1,063,629	515,967

See Notes to Financial Statements

Continued on next page

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
 SCHEDULE OF REVENUE - ESTIMATED AND ACTUAL
 Year Ended June 30, 1984
 With Comparative Figures for Year Ended June 30, 1983

SCHEDULE 2 (cont'd)

Source	1984		1983
	BUDGETED	ACTUAL	ACTUAL
Charges For Current Services			
Assessment and Tax Collection Fees	\$ 60,300	53,387	92,810
Auditing and Accounting Fees	1,312,279	1,476,969	628,278
Communications Services	64,727	97,904	153,428
Election Services	1,605,300	1,675,186	1,024,223
Legal Services	689,001	736,519	590,988
Personnel Services	2,665,582	1,772,182	1,316,237
Planning and Engineering Services	3,986,853	4,581,522	4,706,584
Purchasing Fees - Other Government	192,644	254,928	5,192
Agriculture Services	150,787	211,808	30,513
Civil Process Services	1,047,000	1,037,071	1,040,991
Court Fees and Costs	8,610,014	9,448,547	8,776,712
Estate Fees	643,000	640,984	644,600
Humane Services	270,713	280,465	273,631
Law Enforcement Services	9,010,817	9,135,416	8,093,631
Recording Fees	2,144,463	2,626,477	2,262,089
Health Fees	1,233,423	624,949	556,628
Sanitation Services	438,116	589,145	352,207
Adoption Fees	30,000	24,300	37,800
Crippled Children Services	100,000	62,970	86,258
Institutional Care and Services	9,779,110	10,058,337	9,747,284
Park and Recreation Fees	1,109,140	1,310,188	858,383
Other Charges For Current Services	7,484,309	7,077,691	4,983,013
Total	52,627,578	53,776,954	46,261,490
Other Revenue			
Revenue Applicable To Prior Years	296,673	545,187	1,707,801
Recovered Expenditures	752,397	795,046	1,757,573
Sale of Fixed Assets	123,000	11,906	254,308
Other Sales	29,304	96,261	17,835
Miscellaneous	10,397,506	10,659,887	1,765,184
Total	11,598,880	12,108,292	5,502,705
Total Revenue (Statement 2B)	\$702,832,627	691,299,885	633,377,718
		(Statement 2A)	

See Notes to Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
Year Ended June 30, 1984
With Comparative Figures for Year Ended June 30, 1983

		SCHEDULE 3
Function	1984	1983
General:		
Legislative and Administrative:		
Board of Supervisors	\$ 2,320,127	2,203,083
Chief Administrative Officer	4,829,117	4,238,983
Housing and Community Development	5,824,314	8,032,805
Planning and Land Use	5,800,412	4,937,824
Total	18,773,970	19,412,695
Finance:		
Auditor and Controller	13,590,365	13,090,529
Assessor	6,582,899	6,025,689
Treasurer - Tax Collector	2,483,197	2,273,689
Purchasing Agent	1,877,328	1,620,972
Revenue and Recovery	5,026,828	4,609,988
Total	29,560,617	27,620,867
Counsel:		
County Counsel	4,977,370	2,061,537
Personnel:		
Office of Employee Services	2,137,832	5,337,723
Civil Service Commission	176,544	120,954
Total	2,314,376	5,458,677
Elections:		
Registrar of Voters	4,601,414	3,693,323
Property Management:		
General Services	35,795,380	33,114,120
Property Management	4,135,772	3,372,052
Total	39,931,152	36,486,172
Other General:		
Equal Opportunity Management Office	126,172	255,427
Electronic Data Processing Services	9,260,015	8,553,129
Total	9,386,187	8,808,556
Total General	109,545,086	103,541,838
Public Protection:		
Judicial:		
Superior Court	8,380,144	7,717,443
Municipal Court	15,478,653	13,949,410
Grand Jury	96,819	117,928
County Clerk	4,904,086	4,438,938
District Attorney	16,767,659	15,256,418
Office of Defender Services	9,767,600	8,142,061
Total	55,394,966	49,622,203
Police Protection:		
Sheriff	54,753,788	48,206,132
Marshal	8,944,647	8,431,980
Total	63,698,436	56,638,112

See Notes to Financial Statements

Continued on next page

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT
Year Ended June 30, 1984
With Comparative Figures for Year Ended June 30, 1983

Function	SCHEDULE 3 (cont'd)	
	1984	1983
Public Protection: (cont'd)		
Detention and Correction:		
Probation Department	\$ 28,100,766	26,306,116
Protective Inspection:		
Animal Control	2,246,036	2,063,496
Agriculture	2,521,496	2,214,748
Total	4,767,532	4,278,245
Other Protection:		
LAFCO Administration	310,275	281,768
Recorder	1,509,704	975,548
Public Administrator	971,512	882,554
Coroner	1,846,489	1,744,048
Air Pollution Control		2,624,943
Area Agency on Aging	6,401,763	6,377,321
Total	11,039,743	12,886,182
Total Public Protection	163,001,444	149,730,861
Public Ways and Facilities:		
Public Ways:		
Public Works - Transportation	1,744,471	1,364,556
Health and Sanitation:		
Sanitation:		
Public Works-Sanitation	627,111	886,381
Hospital Care:		
Health Services	99,045,071	80,343,357
Total Health and Sanitation	99,672,182	81,229,738
Public Assistance:		
Administration:		
Social Services	302,702,665	293,738,568
Education:		
Agricultural Education:		
Farm Advisor	158,509	147,452
Recreational and Cultural Services:		
Recreational Facilities:		
Parks and Recreation	3,478,421	2,365,290
Total Expenditures (Statement 2A)	\$680,302,778	632,118,303

See Notes to Financial Statements

FINANCIAL REPORT OF SAN DIEGO COUNTY

ALL FUNDS
SCHEDULE OF INTERFUND ACCOUNTS
June 30, 1984

SCHEDULE 4

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
General Fund:		
Road Fund	\$ 1,301,323	578,640
Deferred Compensation Investment Fund	6,097	
County Library Fund	64,108	15,563
Park Land Dedication Fund	6,591	
Federal Revenue Sharing Fund	3,528,873	301,819
Special Aviation Fund	3,905	
County Service Area Funds	13,824	
Flood Control District Funds	94,555	18,126
Housing Authority Fund	141,547	40,665
Other Special District Funds	397,223	1,901
Capital Project Funds	753,302	162,945
Enterprise Funds	446,049	10,657
Internal Service Funds	224,327	242,532
Property Tax Collection Funds	11,652,488	168
County Departmental Funds	4,165,347	1,038,016
Special Purpose Funds	3,621,844	4,527,364
Funds held for Special and School Districts	36,297	5,687
Total General Fund (Statement 2)	<u>26,457,707</u>	<u>6,944,089</u>
Special Revenue Funds:		
Road Fund:		
General Fund	578,640	1,301,323
Survey Monument Preservation Fund	20	
County Library Fund	172	
Special Aviation Fund	1,180	
County Service Area Funds	4,578	265
Flood Control District Funds	45,986	
Housing Authority Fund	23	
Other Special District Funds	6,586	
Capital Project Funds	89,589	25,706
Enterprise Funds	78,313	15,729
Internal Service Funds	102,316	1,234,553
Property Tax Collection Funds	261,057	202
County Departmental Funds	113,342	
Special Purpose Funds		121,004
Funds held for Special and School Districts	73,903	7,498
Deferred Compensation Investment Fund:		
General Fund		6,097
Property Tax Collection Funds	214,559	
Survey Monument Preservation Fund:		
Road Fund		20
Grazing Land Fund:		
Property Tax Collection Funds	2,181	
Fish and Game Propagation Fund:		
County Departmental Funds	2,271	
County Library Fund:		
General Fund	15,563	64,108
Road Fund		172
Internal Service Funds		1,736
Property Tax Collection Funds	172,138	
Special Purpose Funds		44,572
Special Aviation Fund:		
General Fund		3,905
Road Fund		1,180
Property Tax Collection Funds	7,439	

Continued on next page

FINANCIAL REPORT OF SAN DIEGO COUNTY

ALL FUNDS
SCHEDULE OF INTERFUND ACCOUNTS
June 30, 1984

SCHEDULE 4 (cont'd)

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
Special Revenue Funds: (cont'd)		
Park Land Dedication Fund:		
General Fund	\$	6,591
Capital Project Funds		76,290
Property Tax Collection Funds	136,260	
Special Purpose Funds		200
Federal Revenue Sharing Fund:		
General Fund	301,819	3,528,873
Property Tax Collection Funds	44,391	
County Service Area Funds:		
General Fund		13,824
Road Fund	265	4,578
County Service Area Funds	467	467
Internal Service Funds		12,293
Property Tax Collection Funds	129,171	
Special Purpose Funds	1,238	
Funds Held for Special and School Districts		140
Flood Control District Funds:		
General Fund	18,126	94,555
Road Fund		45,986
Property Tax Collection Funds	129,556	
Enterprise Funds		2,106
Housing Authority Fund		
General Fund	40,665	141,547
Road Fund		23
Property Tax Collection Funds	84,589	
Other Special District Funds		
General Fund	1,901	397,223
Road Fund		6,586
Other Special District Funds	1,741	1,741
Internal Service Fund		1,117
Property Tax Collection Funds	88,176	
County Departmental Funds	810	
Special Purpose Funds		734
Funds Held for Special and School Districts	<u>11,442</u>	<u>17,805</u>
Total Special Revenue Funds (Statement 3)	<u>2,760,493</u>	<u>7,180,763</u>
Debt Service Fund:		
Property Tax Collection Funds (Statement 4)	<u>1,200</u>	
Capital Project Funds:		
General Fund	162,945	753,302
Road Fund	25,706	89,589
Park Land Dedication Fund	76,290	
Enterprise Funds	81,599	
Internal Service Funds		2,282
Property Tax Collection Funds	617,259	
County Departmental Funds	187	
Special Purpose Funds	69,642	4,581
Funds held for Special and School Districts	<u>55,156</u>	
Total Capital Project Funds (Statement 5)	<u>1,088,787</u>	<u>849,755</u>

Continued on next page

FINANCIAL REPORT OF SAN DIEGO COUNTY

ALL FUNDS
SCHEDULE OF INTERFUND ACCOUNTS
June 30, 1984

SCHEDULE 4 (cont'd)

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
Enterprise Funds:		
General Fund	\$ 10,657	446,049
Road Fund	15,729	78,313
Flood Control District Funds	2,106	
Capital Project Funds		81,599
Enterprise Funds	509,866	509,866
Internal Service Funds	167,952	112,184
Property Tax Collection Funds	758,411	981
Special Purpose Funds	352,420	33
Funds held for Special and School Districts	65,339	11,864
Total Enterprise Funds (Statement 6)	<u>1,882,482</u>	<u>1,240,892</u>
Internal Service Funds:		
General Fund	242,532	224,327
Road Fund	1,234,553	102,316
County Library Fund	1,736	
County Service Area Funds	12,293	
Other Special District Funds	1,117	
Capital Project Funds	2,282	
Enterprise Funds	112,184	167,952
Internal Service Funds	25,115	25,115
Property Tax Collection Funds	275,228	
County Departmental Funds	11,214	
Special Purpose Funds	106	22,128
Funds held for Special and School Districts	601	
Total Internal Service Funds (Statement 7)	<u>1,918,966</u>	<u>541,840</u>
Agency Funds:		
Property Tax Collection Funds:		
General Fund	168	11,652,488
Road Fund	202	261,057
Deferred Compensation Investment Fund		214,559
Grazing Land Fund		2,181
County Library Fund		172,138
Special Aviation Fund		7,439
Park Land Dedication Fund		136,260
Federal Revenue Sharing Fund		44,391
County Service Area Funds		129,171
Flood Control District Funds		129,556
Housing Authority Fund		84,589
Other Special District Funds		88,176
Debt Service Fund		1,200
Capital Project Funds		617,259
Enterprise Funds	981	758,411
Internal Service Funds		275,228
Property Tax Collection Funds	1,528,989	1,528,989
County Departmental Funds	630,623	279,496
Special Purpose Funds		1,395,743
Employees' Retirement System Fund		3,362,479
Funds held for Special and School Districts	5,369	362,754
County Departmental Funds:		
General Fund	1,038,016	4,165,347
Road Fund		113,342
Fish and Game Propagation Fund		2,271
Other Special District Funds		810
Capital Project Funds		187
Internal Service Funds		11,214
Property Tax Collection Funds	279,496	630,623
County Departmental Funds	41,191	41,191
Special Purpose Funds	1,608,790	311,949
Funds held for Special and School Districts		38,331

Continued on next page

FINANCIAL REPORT OF SAN DIEGO COUNTY

ALL FUNDS
SCHEDULE OF INTERFUND ACCOUNTS
June 30, 1984

SCHEDULE 4 (cont'd)

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
Agency Funds: (cont'd)		
Special Purpose Funds:		
General Fund	\$ 4,527,364	3,621,844
Road Fund	121,004	
County Library Fund	44,572	
Park Land Dedication Fund	200	
County Service Area Funds		1,238
Other Special District Funds	734	
Capital Project Funds	4,581	69,642
Enterprise Funds	33	352,420
Internal Service Funds	22,128	106
Property Tax Collection Funds	1,395,743	
County Departmental Funds	311,949	1,608,790
Special Purpose Funds	65,323	65,323
Funds held for Special and School Districts	17,644	388,990
Employees' Retirement System Fund		
Property Tax Collection Funds	3,362,479	
Funds held for Special and School Districts:		
General Fund	5,687	36,297
Road Fund	7,498	73,903
County Service Area Funds	140	
Other Special District Funds	17,805	11,442
Capital Project Funds		55,156
Enterprise Funds	11,864	65,339
Internal Service Funds		601
Property Tax Collection Funds	362,754	5,369
County Departmental Funds	38,331	
Special Purpose Funds	388,990	17,644
Funds held for Special and School Districts	<u>4,320</u>	<u>4,320</u>
Total Agency Funds (Statement 8)	<u>15,844,981</u>	<u>33,197,278</u>
Total Interfund Accounts (Statement 1A)	<u>\$49,954,619</u>	<u>49,954,619</u>

AGENCY FUNDS
SCHEDULE OF INVESTMENTS
June 30, 1984

SCHEDULE 5

	INTEREST RATES	MATURITY DATES	PAR VALUE	COST OR AMORTIZED COST	MARKET VALUE
Special Purpose Funds:					
Municipal Bonds	3.75	1985	\$ 5,000	4,991	4,725
Utility Bonds	4.00-8.75	1986-2012	200,000	196,476	114,011
Corporate Bonds	4.25-9.60	1986-2005	560,000	559,990	423,068
Railroad Bonds	7.50-7.75	1991	200,000	200,000	142,625
State Government Bonds	3.75	1987	5,000	5,021	4,350
Foreign Government Bonds	8.00-9.875	1994-2000	110,000	109,879	76,425
Total			<u>1,080,000</u>	<u>1,076,359</u>	<u>765,204</u>
Employees' Retirement Fund:					
Corporate Bonds	9.35-15.625	1986-2013	76,959,461	69,887,340	68,517,949
U. S. Government Bonds	10.125-14.0	1984-2008	72,835,000	72,926,169	67,246,056
Foreign Government Bonds	9.75-11.125	1990-1994	17,530,000	15,660,305	13,611,580
Other	8.375-11.875	2007-2010	25,692,476	20,675,756	17,947,042
Real Estate	9.0-14.8		20,680,785	20,680,785	20,680,785
Real Property Leases					
Receivable	4.50-6.75	1984-1991	5,411,860	1,217,801	1,217,801
Stocks				<u>99,230,441</u>	<u>105,076,719</u>
Total			<u>219,109,583</u>	<u>300,278,600</u>	<u>294,297,934</u>
Funds Held for School Districts:					
Corporate Bonds	8.2	1988	10,000	10,000	8,400
State Government Bonds	3.5	1994	100,000	100,000	59,000
Total			<u>110,000</u>	<u>110,000</u>	<u>67,400</u>
Total Investments			<u>\$220,299,583</u>	<u>301,464,960</u>	<u>295,130,539</u>
				(Statement 8)	

FINANCIAL REPORT OF SAN DIEGO COUNTY

SCHEDULE OF TAXES AND BENEFIT CHARGES RECEIVABLE
JUNE 30, 1984

SCHEDULE 6

TAXES	TOTAL	FUNDS		
		GENERAL	SPECIAL REVENUE	SANITATION AND WATER
Secured:				
1983/84 Fiscal Year Levy	\$ 8,561,039	8,290,972	227,672	42,395
Prior Fiscal Years' Levies	5,652,963	5,426,813	208,195	17,955
Unsecured:				
1983/84 Fiscal Year Levy	314,536	310,131	4,405	
Prior Fiscal Years' Levies	<u>2,375,808</u>	<u>2,344,626</u>	<u>31,182</u>	
Total Taxes Receivable	16,904,346	16,372,542	471,454	60,350
Benefit Charges	<u>325,999</u>		<u>109,982</u>	<u>216,017</u>
Total Taxes and Benefit Charges Receivable	17,230,345	16,372,542	581,436	276,367
Less Deferred Revenues Applicable to Taxes and Benefit Charges Receivable	<u>15,364,094</u>	<u>14,598,861</u>	<u>519,258</u>	<u>245,975</u>
Taxes and Benefit Charges Receivable, Net	<u>\$ 1,866,251</u>	<u>1,773,681</u>	<u>62,178</u>	<u>30,392</u>
		(Statement 2)	(Statement 3)	(Statement 6)

COMBINED SCHEDULE OF CONTRIBUTED CAPITAL
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1984
With Comparative Figures for Year Ended June 30, 1983

SCHEDULE 7

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY)	
			<u>1984</u>	<u>1983</u>
Balances - Beginning of Year	\$38,856,507	11,316,826	50,173,333	42,978,038
Capital Contributions, Net	<u>673,306</u>	<u>796,697</u>	<u>1,470,003</u>	<u>7,195,295</u>
Balances - End of Year	<u>\$39,529,813</u>	<u>12,113,523</u>	<u>51,643,336</u>	<u>50,173,333</u>
Source of Contributed Capital				
Capital Grants	\$ 5,467,663		5,467,663	5,440,131
Governments' Contribution	18,441,386	12,113,523	30,554,909	29,609,726
Developers' Contribution	<u>15,620,764</u>		<u>15,620,764</u>	<u>15,123,476</u>
Total	<u>\$39,529,813</u>	<u>12,113,523</u>	<u>51,643,336</u>	<u>50,173,333</u>

See Notes to Financial Statements

STATISTICAL SECTION

SCHEDULE OF
CASH IN COUNTY TREASURY
June 30, 1984

TABLE 1

<u>Bank Deposits</u>	<u>TOTAL</u>	<u>GENERAL</u>		<u>SPECIFIC TIME DEPOSITS*</u>
		<u>DEMAND DEPOSITS</u>	<u>TIME DEPOSITS</u>	
First Interstate Bank	\$ 8,228,968	3,336,721	4,772,247	120,000
Bank of America	535,395	535,395		
Bank of America - Bond and Coupons	1,149,045	1,149,045		
Bank of Commerce	200,000		200,000	
Bank of Rancho Bernardo	500,000		500,000	
Bank of San Diego	4,500,000		4,500,000	
Beverly Hills Savings & Loan	100,000		100,000	
Central Federal Savings & Loan	17,100,000		17,100,000	
Citicorp Savings & Loan	8,000,000		8,000,000	
City National Bank	12,000,000		12,000,000	
Commonwealth Bank	1,000,000		1,000,000	
Crocker Bank	2,000,000		2,000,000	
Far West Savings & Loan	100,000		100,000	
First National Bank	2,000,000		2,000,000	
Gibraltar Savings & Loan	10,500,000		10,500,000	
Glendale Federal Savings & Loan	100,000		100,000	
Golden State Savings	3,000,000		3,000,000	
Home Federal Savings & Loan	600,000		600,000	
Imperial Bank	4,500,000		4,500,000	
Mitsubishi Bank	8,000,000		8,000,000	
Mitsui Manufacturer's Bank	2,000,000		2,000,000	
North County Bank	1,500,000		1,500,000	
Peoples Bank	100,000		100,000	
San Diego Federal Savings & Loan	100,000		100,000	
San Dieguito National Bank	100,000		100,000	
Sumitomo Bank of California	16,450,000		16,450,000	
Torrey Pines Bank	500,000		500,000	
Valle De Oro Bank	100,000		100,000	
Total	104,963,408	<u>5,021,161</u>	<u>99,822,247</u>	<u>120,000</u>
Cash in Office	607,614			
Cash in Short Term Securities	<u>623,070,528</u>			
Total (Statement 1A)	<u>\$728,641,550</u>			

*Specific Time Deposits are held for Louis A. Stelzer Trust Endowment Fund

SCHEDULE OF INSURANCE
June 30, 1984

TABLE 2

TYPE OF COVERAGE	AMOUNT OF COVERAGE
Aircraft Liability - Fixed Wing	\$ 200,000/10,000,000
Airport Premises Liability	25,000,000
Air Travel Accident	100,000/ 500,000
Blanket Fire Insurance Policy (includes Automobile Fire & Theft)	150,000,000
Foster Home Liability	500,000
Hangerkeeper Liability	1,000,000
Helicopter Liability	10,000,000
Mexican Vehicle Policy (1)	60,000
Money and Securities - Broad Form (food stamps)	10,000,000
Money and Securities - Broad Policy, Loss Outside/Inside Premises	10,000/ 170,000
Non-owned Aircraft Liability	1,000,000
Official and Faithful Performance Bonds	100,000/ 400,000

County is Self-Insured for Public Liability, Medical Malpractice, Errors and Omissions, False Arrest, Forgery Bond, Automobile Collision, Road Design and Workers' Compensation, and Steam Boiler and Unfired Pressure Vessels.

(1) This policy is for owned and non-owned vehicles in Mexico for third party property damage, bodily injury and medical expense.

FINANCIAL REPORT OF SAN DIEGO COUNTY

SCHEDULE OF
SOURCE OF FUNDS EXPENDED FOR PUBLIC ASSISTANCE
Year Ended June 30, 1984
(Pursuant to Sec. 10808 - Welfare & Institution Code)

TABLE 3

Activity	Source				Total Expenditures Encumbrances
	State Aid	Federal Aid	County		
			Property Tax	Other Revenue(1)	
Public Welfare	\$124,428,698	148,313,184	30,143,420	1,152,794	304,038,096
Hospital Care	<u>2,842,811</u>	<u> </u>	<u>360,161</u>	<u>6,371,098</u>	<u>9,574,070</u>
Total	<u>\$127,271,509</u>	<u>148,313,184</u>	<u>30,503,581</u>	<u>7,523,892</u>	<u>313,612,166</u>
Percentage of Cost	40.6	47.3	9.7	2.4	100.0

(1) Includes charges for current service and aid repayment.

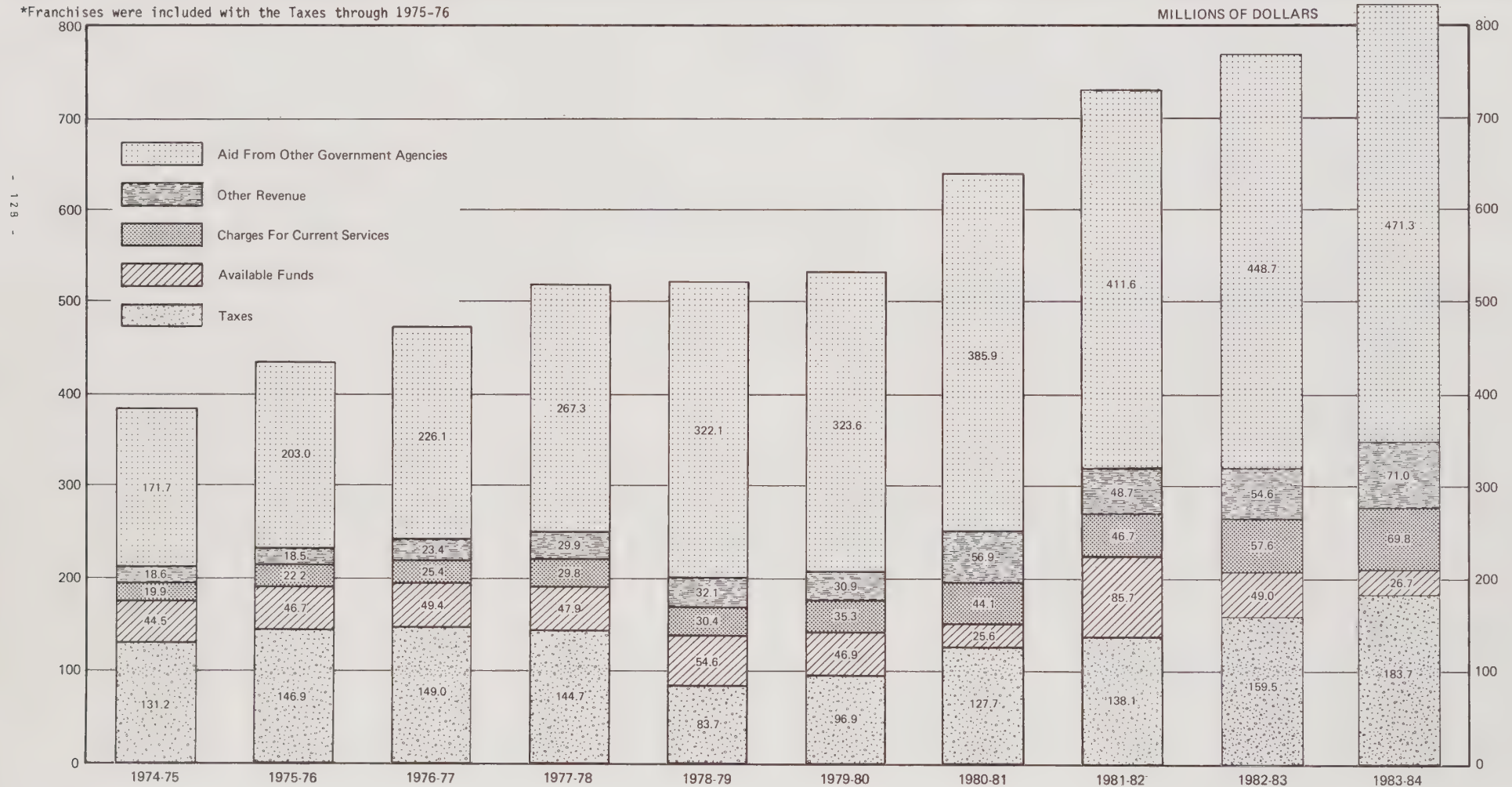
FINANCIAL REPORT OF SAN DIEGO COUNTY

COMPARISON OF REVENUE BY SOURCE COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUNDS IN THOUSANDS OF DOLLARS Fiscal Years 1974-1975 THROUGH 1983-1984

TABLE 4

	1974-75		1975-76		1976-77		1977-78		1978-79		1979-80		1980-81		1981-82		1982-83		1983-84	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes	\$131,179	34.0	146,911	33.6	149,040	31.5	\$144,742	27.8	83,710	16.0	96,941	18.2	127,696	19.9	138,098	18.9	159,532	20.8	183,710	22.3
Licenses, Permits, and Franchises*	3,539	.9	4,864	1.1	7,065	1.5	7,680	1.5	6,511	1.3	7,000	1.3	8,327	1.3	7,235	1.0	7,881	1.0	13,523	1.6
Fines, Forfeitures and Penalties	3,663	.9	3,969	.9	4,479	.9	4,915	1.0	5,620	1.1	5,506	1.0	5,974	.9	7,202	1.0	7,132	.9	9,389	1.2
Revenue from the Use of Money and Property	9,186	2.4	7,929	1.8	8,527	1.8	9,290	1.8	14,950	2.9	15,306	2.9	22,734	3.6	27,250	3.7	24,547	3.2	29,552	3.6
Aid from Other Governmental Agencies	171,682	44.5	202,980	46.4	226,117	47.8	267,332	51.5	322,128	61.6	323,577	60.6	385,848	60.3	411,561	56.3	448,666	58.3	471,240	57.3
Charges for Current Services	19,908	5.2	22,195	5.1	25,398	5.4	29,752	5.7	30,419	5.8	35,337	6.6	44,052	6.9	46,650	6.4	57,645	7.5	69,813	8.5
Other Revenue	2,257	.6	1,782	.4	3,352	.7	7,987	1.5	5,029	.9	3,077	.6	19,924	3.1	7,078	1.0	14,922	1.9	18,505	2.3
Fund Balance Available from Prior Years	44,548	11.5	46,696	10.7	49,362	10.4	47,883	9.2	54,598	10.4	46,849	8.8	25,607	4.0	85,732	11.7	49,050	6.4	26,719	3.2
Total	\$385,962	100.0	437,326	100.0	473,340	100.0	519,581	100.0	522,965	100.0	533,593	100.0	640,162	100.0	730,806	100.0	769,375	100.0	822,451	100.0

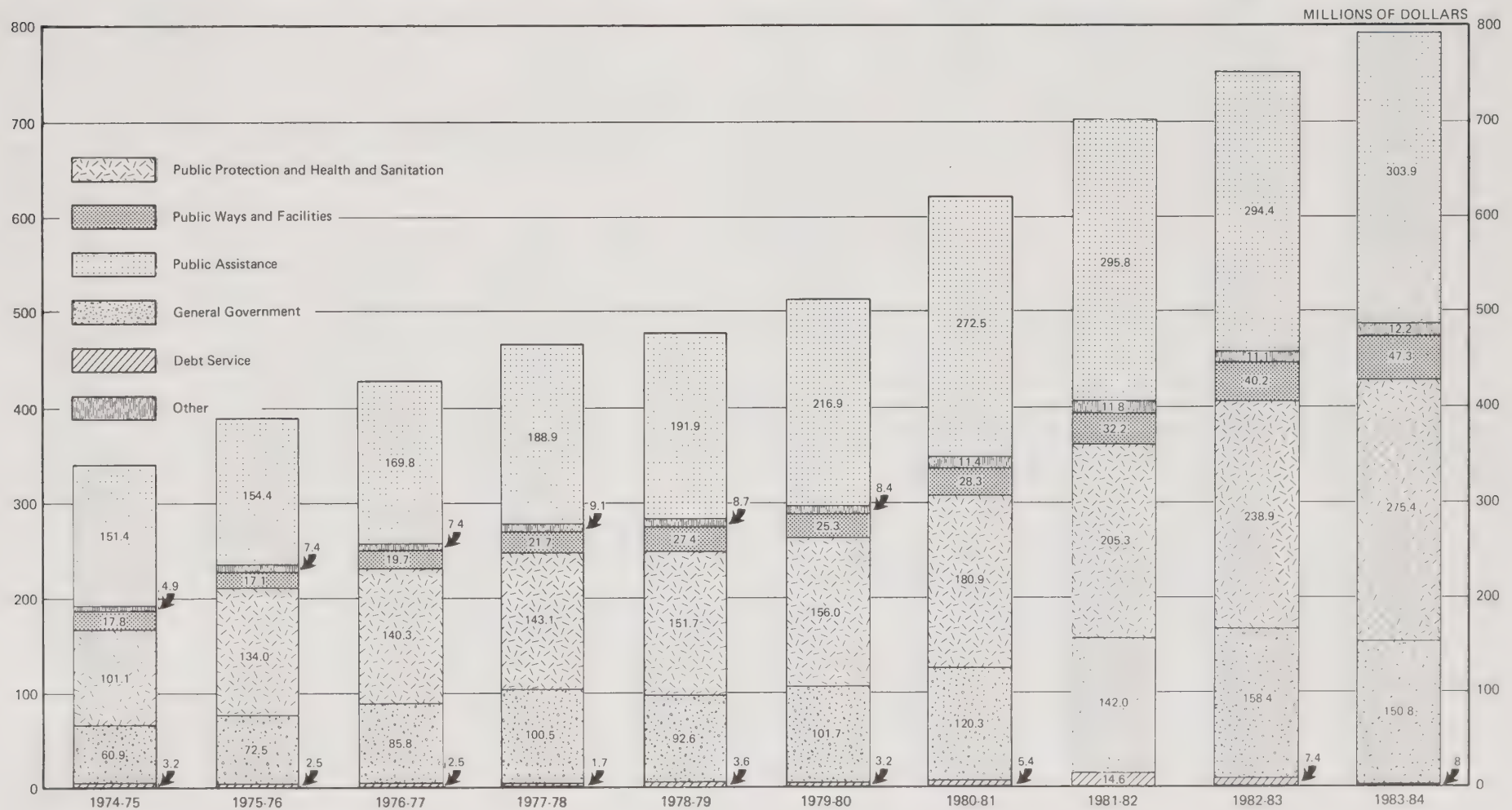
*Franchises were included with the Taxes through 1975-76



COMPARISON OF EXPENDITURES AND ENCUMBRANCES
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUNDS
IN THOUSANDS OF DOLLARS
Fiscal Years 1974-1975 through 1983-1984

TABLE 5

FUNCTION	1974-75		1975-76		1976-77		1977-78		1978-79		1979-80		1980-81		1981-82		1982-83		1983-84	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
General Government	\$ 60,938	18.0	72,514	18.7	85,858	20.2	100,523	21.6	92,642	19.5	101,736	19.9	120,257	19.5	141,904	20.2	158,380	21.2	150,768	18.9
Public Protection	76,782	22.6	82,139	21.1	86,425	20.3	90,520	19.5	95,602	20.1	103,499	20.2	115,670	18.7	141,346	20.1	156,247	20.9	169,403	21.2
Public Ways and Facilities	17,761	5.2	17,092	4.4	19,678	4.6	21,685	4.7	27,343	5.8	25,272	5.0	28,343	4.6	32,201	4.6	40,153	5.0	47,279	5.9
Health and Sanitation	24,284	7.2	51,906	13.4	53,924	12.7	52,603	11.3	56,109	11.8	52,515	10.3	65,183	10.5	64,020	9.1	82,741	11.0	105,950	13.3
Public Assistance	151,425	44.6	154,433	39.8	169,744	39.9	188,868	40.6	191,871	40.3	216,888	42.4	272,499	44.0	295,849	42.2	294,360	39.4	303,906	38.1
Education	2,614	.8	3,521	.9	4,240	1.0	4,158	.9	3,454	.7	3,631	.7	4,476	.7	5,070	.7	5,233	.7	6,046	.8
Recreational and Cultural Services	2,287	.7	3,840	1.0	3,138	.7	4,946	1.0	5,266	1.1	4,790	.9	6,934	1.1	6,638	1.0	5,849	.8	6,216	.8
Debt Service	3,179	.9	2,517	.7	2,490	.6	1,707	.4	3,646	.7	3,205	.6	5,448	.9	14,641	2.1	7,439	1.0	7,992	1.0
Total	\$ 339,270	100.0	387,962	100.0	425,497	100.0	465,010	100.0	475,933	100.0	511,536	100.0	618,810	100.0	701,669	100.0	750,402	100.0	797,560	100.0



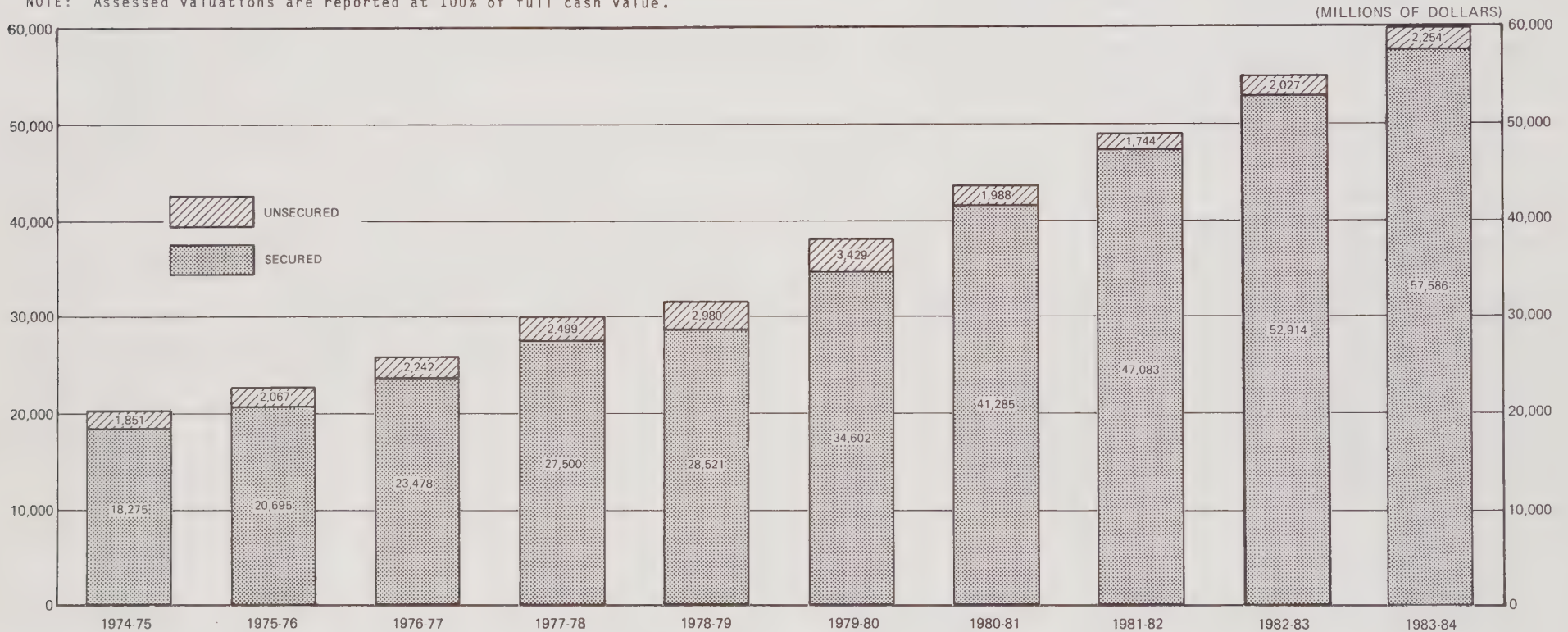
FINANCIAL REPORT OF SAN DIEGO COUNTY

COMPARISON OF ASSESSED VALUATIONS
SECURED AND UNSECURED
Fiscal Years 1974-1975 through 1983-1984

TABLE 6

	1974-1975	1975-1976	1976-1977	1977-1978	1978-1979	1979-1980	1980-1981	1981-1982	1982-1983	1983-1984
Secured Property:										
Land	\$ 7,893,149,088	8,959,429,724	10,008,460,144	11,686,158,508	11,228,917,412	13,785,843,540	16,647,624,112	18,684,957,383	20,913,178,003	22,511,891,837
Improvements	9,993,955,104	11,290,300,024	12,882,584,400	15,285,686,784	17,281,279,412	20,697,882,192	24,879,418,764	28,235,190,808	31,687,621,419	34,794,707,749
Personal Property	866,093,380	1,004,663,732	1,113,025,112	1,233,360,560	709,317,956	823,784,328	582,918,776	986,992,550	1,198,541,801	1,371,654,022
Gross Secured Valuations	18,753,197,572	21,254,393,480	24,004,069,656	28,205,205,852	29,219,514,780	35,307,510,060	42,109,961,652	47,907,140,741	53,799,341,223	58,678,253,608
Exemptions	477,788,084	558,948,268	525,748,952	705,494,640	698,143,936	705,112,328	825,302,256	824,207,963	885,237,372	1,092,528,590
Net Secured Valuations . .	18,275,409,488	20,695,445,212	23,478,320,704	27,499,711,212	28,521,370,844	34,602,397,732	41,284,659,396	47,082,932,778	52,914,103,851	57,585,725,018
Unsecured Property:										
Land	86,845,584	90,765,560	91,998,492	98,978,808	121,436,616	142,004,708	92,364	53,791	52,583	53,099
Improvements	440,595,416	509,315,956	604,600,128	633,956,356	727,286,484	730,719,436	494,634,808	447,293,396	587,390,215	626,958,198
Personal Property	1,348,520,780	1,501,356,368	1,581,607,504	1,811,550,412	2,172,552,504	2,601,022,944	1,518,796,940	1,308,764,088	1,478,480,269	1,640,372,260
Gross Unsecured Valuations	1,875,961,780	2,101,437,884	2,278,206,124	2,544,485,576	3,021,275,604	3,473,747,088	2,013,524,112	1,756,111,275	2,065,923,067	2,267,383,557
Exemptions	24,900,420	34,310,196	36,134,220	44,870,308	40,647,120	44,142,924	24,767,208	11,929,368	39,252,096	13,564,798
Net Unsecured Valuations .	1,851,061,360	2,067,127,688	2,242,071,904	2,499,615,268	2,980,628,484	3,429,604,164	1,988,756,904	1,744,181,907	2,026,670,971	2,253,818,759
Net Valuations	\$20,126,470,848	22,762,572,900	25,720,392,608	29,999,326,480	31,501,999,328	38,032,001,896	43,273,416,300	48,827,114,685	54,940,774,822	59,839,543,777

NOTE: Assessed valuations are reported at 100% of full cash value.



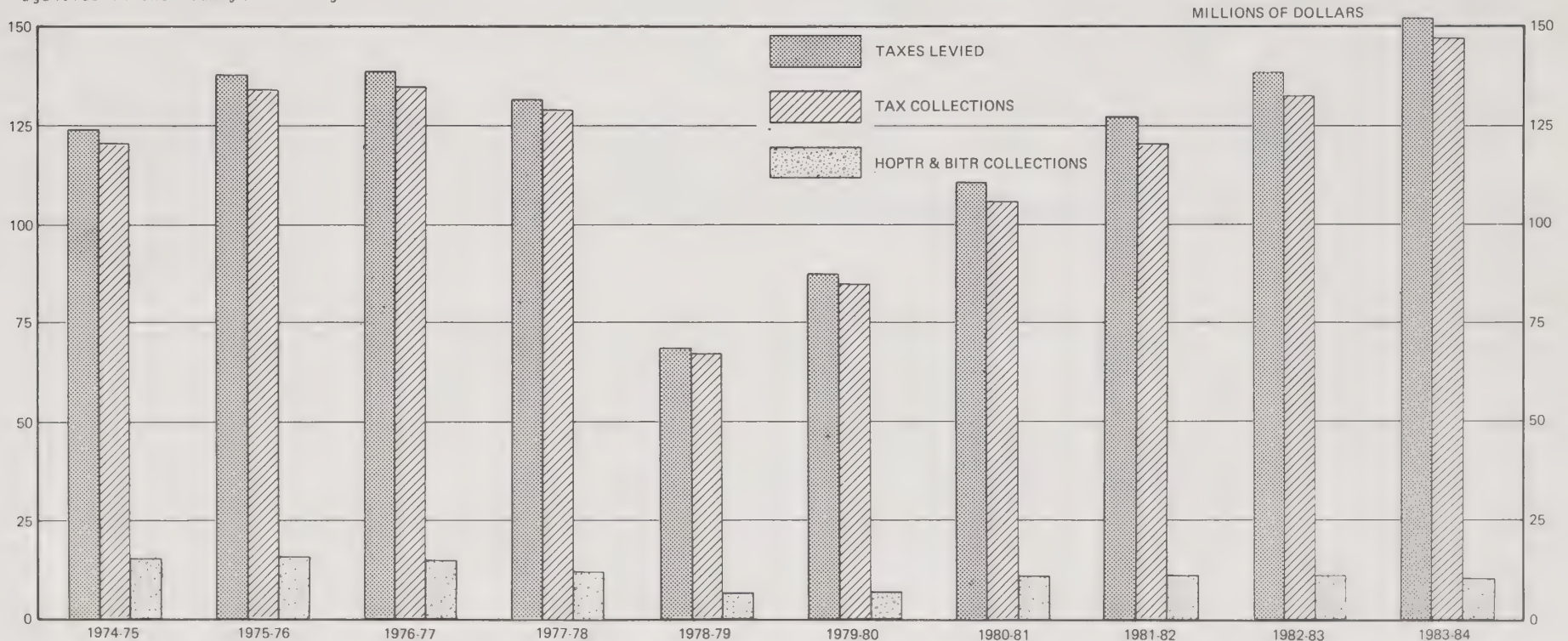
COMPARISON OF COUNTY ASSESSED VALUE,
TAXES LEVIED AND TAX COLLECTIONS
IN THOUSANDS OF DOLLARS
COUNTY GENERAL, AND LIBRARY FUNDS
Fiscal Years 1974-1975 through 1983-1984

TABLE 7

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
Assessed Valuations and Tax Rates										
Secured*	\$4,568,852	5,173,861	5,869,580	6,874,928	7,130,343	8,650,599	10,321,165	11,770,733	13,228,526	14,396,431
Tax Rate** (Countywide)	2.691	2.621	2.282	1.825	4.000	4.000	4.000	4.000	4.000	4.000
Unsecured*	462,765	516,781	560,518	624,904	745,157	857,401	497,189	436,045	506,667	563,455
Tax Rate** (Countywide)	2.711	2.691	2.621	2.282	4.000	4.000	4.000	4.000	4.000	4.000
Tax Levy (Including Library)	123,081	137,069	137,880	130,975	68,606	87,415	110,477	126,896	138,516	151,902
Tax Collections (Including Library)	119,571	133,517	134,104	128,580	67,422	84,771	105,611	119,852	132,289	146,947
Prior Taxes Charged to Redemption Officer	3,509	3,552	3,776	2,395	1,184	2,644	4,866	7,044	6,227	4,955
Percent of Collections	97.2	97.4	97.3	98.2	98.3	97.0	95.6	94.4	95.5	96.7
HOPTR & BTR Valuations										
Reimbursed by State of California										
Secured	455,906	481,467	502,627	520,164	546,830	570,261	536,706	541,004	541,584	548,437
Unsecured	91,888	104,187	100,129	116,032	138,238	170,624	695	758	747	719
HOPTR & BTR Collections	15,194	15,784	14,594	12,533	6,697	6,962	11,240	11,359	11,346	11,049

* Assessed Valuations are based on 25% of the original Assessment Roll and do not reflect subsequent adjustments, and are shown gross including valuations attributable to Home Owners' Property Tax Relief (HOPTR) and Business Inventory Tax Relief (BITR).

**The 1% of full value or \$4.00 maximum (Proposition 13) tax rate beginning in 1978-79 will be distributed in a percentage fashion to each of the eligible taxing agencies in the County according to law.



FINANCIAL REPORT OF SAN DIEGO COUNTY

SECURED PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
(PER \$100 OF ASSESSED VALUE)
Fiscal Years 1974-75 through 1983-84

TABLE 8

FISCAL YEAR	GOVERNMENTAL ENTITY					TOTAL
	COUNTY GENERAL	COUNTY- WIDE*	SCHOOLS	CITIES	SPECIAL DISTRICTS	
1975	.673		26.162	7.335	66.345	100.515
1976	.655		26.752	6.735	64.467	98.609
1977	.571		27.144	6.578	56.197	90.490
1978	.456		24.950	6.388	50.241	82.035
1979		1.000	2.865	.255	25.689	29.809
1980		1.000	2.122	.249	17.984	21.355
1981		1.000	1.975	.205	16.855	20.035
1982		1.000	1.911	.190	14.458	17.559
1983		1.000	1.757	.176	12.816	15.749
1984		1.000	1.424	.069	12.371	14.864

*The \$1.00 per \$100 of Assessed value (Proposition 13) tax rate beginning in FY 79 is distributed according to State law on a percentage basis to each of the eligible taxing agencies in the County.

FINANCIAL REPORT OF SAN DIEGO COUNTY

COMPARISON OF OUTSTANDING BONDED INDEBTEDNESS
Fiscal Years 1974-1975 through 1983-1984

TABLE 9

	TOTAL	GENERAL COUNTY	OTHER SPECIAL DISTRICTS*	SCHOOL DISTRICTS*
June 30, 1975	\$214,999,000	4,580,000	17,519,000	192,900,000
June 30, 1976	228,329,000	3,835,000	42,360,000	182,134,000
June 30, 1977	221,986,000	3,060,000	41,644,000	177,282,000
June 30, 1978	205,064,000	2,260,000	40,913,000	161,891,000
June 30, 1979	189,312,000	1,420,000	40,127,000	147,765,000
June 30, 1980	171,312,000	540,000	39,024,000	131,748,000
June 30, 1981	153,288,000	-0-	37,881,000	115,407,000
June 30, 1982	137,799,000	-0-	38,965,000	98,834,000
June 30, 1983	179,885,000	83,195,000	13,469,000	83,221,000
June 30, 1984	162,511,000	82,040,000	12,640,000	67,831,000

NOTE: Beginning in Fiscal Year 1982-83 the General County Bonded Indebtedness includes lease revenue obligations of three Joint Power Authorities due to an accounting change to comply with generally accepted accounting principles.

*Cleared through the County Treasurer, but County is not liable.

LEGAL DEBT MARGIN
 PERCENTAGE OF BONDED DEBT TO TOTAL ASSESSED
 VALUATION AND BONDED DEBT PER CAPITA
 Fiscal Years 1974-1975 through 1983-1984

TABLE 10

	POPULATION PER OFFICIAL U. S. CENSUS	TOTAL ASSESSED VALUATION	LEGAL DEBT LIMIT**	BONDED DEBT***	LEGAL DEBT MARGIN	RATIO OF BONDED DEBT TO ASSESSED VALUATION	BONDED DEBT PER CAPITA
1974-1975	1,559,505*	5,031,617,712	251,580,886	4,580,000	247,000,886	.09	2.94
1975-1976	1,600,000*	5,690,643,225	284,532,161	3,835,000	280,697,161	.07	2.40
1976-1977	1,656,800*	6,430,098,152	321,504,908	3,060,000	318,444,908	.05	1.84
1977-1978	1,694,800*	7,499,831,620	374,991,581	2,260,000	372,731,581	.03	1.33
1978-1979	1,767,500*	7,875,499,832	393,774,992	1,420,000	392,354,992	.02	.80
1979-1980	1,808,200*	9,508,000,474	475,400,024	540,000	474,860,024	.01	.30
1980-1981	1,899,947*	10,818,354,075	540,917,704	-0-	540,917,704	.00	.00
1981-1982	1,924,679*	12,206,778,671	610,338,933	-0-	610,338,933	.00	.00
1982-1983	1,986,635*	13,735,193,706	686,759,835	-0-	686,759,835	.00	.00
1983-1984	2,040,888*	14,959,885,944	747,994,297	-0-	747,994,297	.00	.00

* Estimated

** Legal Debt Limit is 5% of Assessed Valuation (25% of the Full Cash Value)

*** Bonded Debt includes only legal debt of the County Entity, and therefore excludes the Lease Revenue bonds which are legal debts of various Joint Power Authorities.

COMPARISON OF CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUES
IN THOUSANDS OF DOLLARS

Fiscal Years 1974-1975 through 1983-1984

Calendar Years 1974 through 1983

TABLE 11

YEAR	CONSTRUCTION (1)				FISCAL YEAR	(2) BANK DEPOSITS	PROPERTY VALUE (3)		
	RESIDENTIAL CONSTRUCTION PERMITS	NON-RESIDENTIAL CONSTRUCTION PERMITS	MISCELLANEOUS CONSTRUCTION PERMITS	TOTAL VALUATION			COMMERCIAL	RESIDENTIAL	NON-TAXABLE
1974	8394	2099	30967	\$ 633,842	1974-75	\$3,360,194	\$ 3,038,738	\$12,440,859	\$ 119,447
1975	9392	1442	30858	606,777	1975-76	3,743,451	3,352,144	14,255,447	139,737
1976	17254	1609	34265	1,229,500	1976-77	4,262,547	3,674,919	16,310,322	131,437
1977	20545	2031	35410	1,598,372	1977-78	4,867,509	4,122,524	19,374,276	176,374
1978	15096	2180	33052	1,648,909	1978-79	5,847,613	4,252,028	19,807,972	174,526
1979	11619	1745	30654	1,514,508	1979-80	5,737,230	5,003,790	24,288,450	176,278
1980	7371	1246	23131	1,345,733	1980-81	6,444,365	6,472,438	29,088,619	206,326
1981	4557	1163	19605	1,158,998	1981-82	7,476,457	7,490,112	32,665,500	824,208
1982	4454	991	17071	1,130,931	1982-83	8,989,232	8,934,239	35,960,120	885,237
1983	12031	927	19810	2,217,520	1983-84	(4)	10,123,280	38,142,885	1,092,529

COMPARISON OF DEMOGRAPHIC STATISTICS(5)

Calendar Years 1974 through 1983

TABLE 12

YEAR	POPULATION	CIVILIAN LABOR FORCE	UNEMPLOYMENT RATE
1974	1,497,700	565,900	8.3%
1975	1,560,600	582,400	10.4%
1976	1,602,100	610,400	10.1%
1977	1,647,400	661,100	9.0%
1978	1,744,000	709,700	7.0%
1979	1,805,400	759,200	6.2%
1980	1,861,846	774,200	6.6%
1981	1,905,632	802,200	6.9%
1982	1,944,003	834,100	9.3%
1983	1,988,621	854,900	8.4%

Sources:

(1) Greater San Diego Chamber of Commerce

(2) Federal Reserve Bank

(3) San Diego County Property Tax Services and Assessor

(4) Not yet available

(5) Greater San Diego Chamber of Commerce, California Department of Finance, and U.S. Census

FINANCIAL REPORT OF SAN DIEGO COUNTY

ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT

TABLE 13

	Percent Applicable	Debt Applicable July 1, 1984
San Diego County	100. %	\$ 0 (1)
San Diego County Building Authorities	100.	172,285,000 (2)
Metropolitan Water District of Southern California	15.654	71,949,170
San Diego County Water Authority	100.	39,615,000
San Diego Unified School District	100.	8,895,750
San Diego Unified School District Building Corporation	100.	79,850,000
Poway Unified School District	100.	8,809,628
Community College Districts	100.	6,734,250
Other Unified School Districts	100.	13,026,201
High School Districts	100.	12,169,708
School Districts	100.	24,039,000
Otay Municipal Water District & Improvement Districts	100.	22,944,000
Other Municipal Water Districts	100.	70,577,000
City of San Diego	100.	22,365,000
City of San Diego Building Authorities	100.	37,360,000
Other Cities and City General Fund Obligations	100.	43,680,000
San Diego Unified Port District	100.	24,305,000
San Diego Open Space Park Facilities Districts	100.	45,000,000
Hospital Districts and Hospital Authorities	100.	37,055,000
Water, County Water and Irrigation Districts	100.	23,301,000
Other Special Districts Act Bonds	100.	12,319,000
1915 Act Bonds	100.	30,285,280
 TOTAL GROSS DIRECT AND OVERLAPPING BONDED DEBT		 \$806,564,987 (3)
Less: Metropolitan Water District and County Water Authority (100% Self-Supporting)		52,604,205
San Diego Unified Port District (100% Self- Supporting)		24,305,000
San Diego Open Space Park Fac. Dist. #1 (100% Self-Supporting)		45,000,000
Other Self-Supporting Bonds		37,682,750
 TOTAL NET DIRECT AND OVERLAPPING BONDED DEBT		 \$646,973,032

ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT

TABLE 13 (cont'd)

Analysis

Population (July 1983 estimate)		1,986,635 (4)
1983-84 Assessed Valuation		\$59,063,245,326 (5)
	Ratio To 1983-84 Assessed <u>Valuation</u>	<u>Per Capita</u>
Assessed Valuation	--	\$29,730
Direct Debt (2)	0.29%	87
Gross Total Debt	1.37	406
Net Total Debt	1.10	326

(1) Excludes short-term cash borrowing.

(2) Includes various obligations issued by Joint Powers Authorities and the Chula Vista Redevelopment Agency. All of such bonds are secured by leases of certain facilities to the County and are not a legal debt of the County, but are included in this Table for information purposes only. The Bonds are also included in the Statement of General Long Term Debt Payable as debt of the County reporting entity in accordance with generally accepted accounting principles. The total presented here is based on County financial data.

(3) Includes Certificates of Participation. Excludes revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

(4) Source: State Department of Finance

(5) Assessed valuations reported at 100% of market (full cash) value as defined by Article XIII A of the California State Constitution less \$776,298,451 redevelopment tax allocation increment.

Data Source:

California Municipal Statistics, Inc.

FINANCIAL REPORT OF SAN DIEGO COUNTY

PRINCIPAL TAXPAYERS
June 30, 1984

TABLE 14

<u>TAXPAYERS</u>	<u>TYPE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>PERCENTAGE OF TOTAL ASSESSED VALUATION</u>
San Diego Gas & Electric Company	Gas & Electric Utility	\$2,141,903,690	3.23
Southern California Edison	Electric Utility	1,777,277,270	2.68
Pacific Telephone & Telegraph	Telephone Company	1,051,335,580	1.58
Rohr Corp	Aircraft Manufacturing	134,999,228	.20
ITC Fashion Valley Corp	Shopping Center	93,391,348	.14
General Dynamics	Aircraft Manufacturing	89,358,392	.13
Pacific Southwest Airlines	Airline	69,408,529	.11
Sony Corporation of America	Electronic Manufacturing	66,395,336	.10
City of Anaheim	Investment in San Onofre Power Plant	65,109,948	.10
Columbia Centre Associates	Development and Management	<u>61,050,000</u>	<u>.10</u>
		<u>\$5,550,229,321</u>	<u>8.37</u>

DATA SOURCE:

Property Tax Services

MISCELLANEOUS STATISTICAL DATA
June 30, 1984

TABLE 15

GEOGRAPHICAL LOCATION: The Southwestern most county in California and the continental United States. Bounded by Mexico on the South, Riverside and Orange Counties on the North, Imperial County on the East and the Pacific Ocean on the West. Extends North to South approximately 60 miles and East to West 70 miles.

ALTITUDE: Sea Level to 6,500 feet.

AREA OF COUNTY: Approximately 4,200 square miles.

COUNTY SEAT: San Diego, California

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors.

DATE COUNTY CHARTER ADOPTED: July 1, 1933

FISCAL YEAR BEGINS: July 1.

TOTAL COUNTY EMPLOYEES AT JUNE 30:

<u>Year</u>	<u>Number of Employees</u>	<u>Percent of Increase over Previous Year</u>	<u>Number of Employees Per Thousand Population</u>
1975	10,904	4.5	6.99
1976	10,559	(3.2)	6.60
1977	10,951	3.8	6.61
1978	11,373	3.7	6.71
1979	11,036	(3.0)	6.24
1980	11,483	4.0	6.17
1981	11,126	(3.2)	5.84
1982	10,277	(8.3)	5.29
1983	9,998	(2.3)	5.03
1984	10,118	1.2	4.96

MILES OF COUNTY-MAINTAINED STREETS (Unincorporated Areas Only):

Select System (Circulation Element County General Plan) 1,091.47
Minor System (All Other Maintained Roads) 1,002.76

SPECIAL DISTRICTS:

	<u>Number</u>		<u>Number</u>
Cemetery	5	Parking	1
Community Services	8	Public Utility	2
County Service Areas	87	Recreation and Parks	2
Fire	22	Resource Conservation	5
Flood Control		Sanitary	2
(Includes 6 Zones)	1	Sanitation	12
Hospital	4	Sewer	1
Irrigation	5	Small Craft Harbor	1
Lighting	3	Unified Port	1
Maintenance:		Water:	
Drainage	1	California	4
Lighting	4	County	5
Sewer	1	Municipal	17
Mosquito Abatement	1	Water Conservation	1

SEWERS MAINTAINED BY SPECIAL DISTRICTS:

Districts Connected to Metropolitan System	6
Water Pollution Control Facilities	7
Sewer Lines, Miles	571
Sewer Connections	41,821

MISCELLANEOUS STATISTICAL DATA

June 30, 1984

TABLE 15 (Cont'd)

INCORPORATED CITIES:	Carlsbad	Escondido	Oceanside	REGISTERED VOTERS: Primary Election, June 5, 1984 - 961,479
	Chula Vista	Imperial Beach	Poway	
	Coronado	La Mesa	San Diego	NUMBER VOTING: 427,400
	Del Mar	Lemon Grove	San Marcos	
	El Cajon	National City	Santee	PERCENT VOTING: 44.45
			Vista	

MAJOR INDUSTRY GROUP OF EMPLOYED PERSONS FOR SAN DIEGO COUNTY

	Estimated March 1984 <u>Employed</u>		Estimated March 1984 <u>Employed</u>
Agriculture and Fishing	12,100	Miscellaneous Manufacturing	3,400
Mining	500	Transportation, Communication and Public Utilities	28,700
Contract Construction	34,800	Wholesale and Retail Trade	163,700
Manufacturing:		Finance, Real Estate and Insurance	46,700
Food and Kindred	4,700	Service Industries	168,500
Apparel and Textiles	2,900	Government	144,200
Printing and Publishing	8,800	Not Elsewhere Classified	<u>101,300</u>
Chemicals	1,500		
Wood, Furniture and Fixtures	1,900		
Stone, Clay and Glass	1,500	TOTAL EMPLOYED	808,600
Metals	5,600		
Machinery	38,600	UNEMPLOYED	<u>59,800</u>
Aero Space	20,600		
Shipbuilding and Repair	7,400	TOTAL CIVILIAN LABOR FORCE	<u>868,400</u>
Instruments	11,200		

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